Fund of the United Nations Environment Programme

Financial report and audited financial statements for the biennium ended 31 December 1991 and Report of the Board of Auditors

General Assembly
Official Records • Forty-seventh Session
Supplement No. 5F (A/47/5/Add.6)

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United Nations · New York, 1992

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ISSN 0257-0998

[Original: English]

[27 July 1992]

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31 March 1992

Sir,

Pursuant to regulation 11.4 of the Financial Regulations of the United Nations, as amended by General Assembly resolution 3192 (XXVIII) of 18 December 1973, and rule 213.3 of the Financial Rules of the United Nations Environment Programme, I have the honour to submit the accounts of the Fund of the United Nations Environment Programme, its associated trust funds and related accounts for the biennium 1990-1991 ended 31 December 1991, which I hereby approve. The financial statements have been certified as correct by the Assistant Executive Director, Office of the Environment Fund and Administration.

Copies of the accounts are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurances of my highest consideration.

(Signed) Mostafa K. TOLBA
Executive Director

The Chairman of the Board of Auditors
United Nations
New York, N.Y. 10017

30 June 1992

Sir,

I have the honour to transmit to you the financial statements of the Fund of the United Nations Environment Programme for the biennium 1990-1991 ended 31 December 1991, which were submitted by the Executive Director. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. FINANCIAL REPORT FOR THE BIENNIUM 1990-1991 ENDED 31 DECEMBER 1991

Introduction

1. The Assistant Executive Director, Office of the Environment Fund and Administration, has the honour to submit herewith the financial report, together with the accounts of the Fund of the United Nations Environment Programme, its associated trust funds and related accounts for the biennium 1990-1991 ended 31 December 1991. The accounts consist of 12 statements supported by six schedules, as well as the notes to the financial statements. These accounts were transmitted to the Board of Auditors on 31 March 1992 in accordance with financial regulation 11.4.

2. The interim accounts for the first year of the biennium 1990-1991 were made available to the Governing Council at its sixteenth session. The Board of Auditors conducted an interim audit of these accounts and did not report to the Advisory Committee on Administrative and Budgetary Questions any situation that should be brought to the attention of Member States. 1/

3. Comparative figures for the biennium 1988-1989 have been reflected in the financial statements. The size of this financial report has been kept to the minimum in accordance with the guidelines of the United Nations.

4. The financial statements and schedules, as well as the notes thereon, are to be considered an integral part of the financial report.

Levels of appropriations, allocations/allotments, expenditures and commitments

5. The Governing Council approved an appropriation of $103 million for Fund programme activities for the biennium 1990-1991: $68 million by decision 15/46, paragraph 7, of 22 May 1989, and $35 million by decision 15/1, section VI, paragraph 3. The Council by decision 15/46, paragraph 9, also approved an appropriation of $4 million to the Fund programme reserve for the biennium 1990-1991. With regard to the programme and programme support costs budget, the Council approved an appropriation of $32,257,000 for the biennium 1990-1991: $29,087,000 by decision 15/45, paragraph 4, of 18 May 1989, and $3,170,000 by decision 15/1, section VI, paragraph 6.

6. The total appropriations, allocations/allotments and expenditure for the biennium 1990-1991 were as follows:

1/ Official Records of the General Assembly, Twenty-ninth Session, Supplement No. 31 (A/9631 and Corr.2), p. 136, item 73, subpara. (h).

	Appropriations	Allocations/ allotments issued	Expenditures	Unexpended appropriations	Unexpended allocations/ allotments
			(United States dollars)		
Fund programme activities	103 000 000	87 710 000	71 833 123	31 166 877	15 876 877
Fund programme reserve	4 000 000	4 000 000	2 915 620	1 084 380	1 084 380
Programme and programme support costs	32 257 000	32 257 000	30 460 144	1 796 856	1 796 856
Total	139 257 000	123 967 000	105 208 887	34 048 113	18 758 113

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by General Assembly resolution 74 (1) of 7 December 1946 and article XIV of the Financial Rules of the United Nations Environment Programme (UNEP), the Board of Auditors has audited the accounts of the Fund of UNEP for the biennium ended 31 December 1991.

2. The examination was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. The examination was conducted at UNEP headquarters at Nairobi.

3. During the biennium under review, the Board of Auditors continued its practice of reporting the results of specific audits and issuing management letters containing detailed audit observations to the Administration. This practice has helped to maintain a continuing dialogue with the Administration.

4. The following are the most significant matters arising from our examination during the biennium. We have discussed these matters with the Administration, whose responses are incorporated where appropriate.

5. The present report is divided into two parts, covering the audit of financial statements and management issues, respectively.

Follow-up on action taken on previous audit recommendations

6. Pursuant to paragraph 17 (a) of General Assembly resolution 46/183 of 20 December 1991, the Board has reviewed measures taken to implement its prior recommendations. The Administration has implemented the recommendations made by the Board in its report for the period ended 31 December 1989. However, delays in the submission of travel claims and untimely liquidation of travel advances by experts, consultants and participants in meetings persisted. This problem is likely to remain unsolved for some time because most of the recipients reside outside the headquarters of the organization. Alternative methods to resolve the problem are being explored.

Summary of recommendations

7. The Board recommends that the following corrective actions, presented in order of priority, should be taken:

(a) The pace of implementation of trust fund projects should be accelerated to ensure adequate utilization of available funds (see para. 23);

(b) A convenient system of reporting the project expenditures of the Montreal Protocol project should be worked out with the implementing partner (see paras. 25 and 26);

(c) Projects should be implemented based on available funds and on the reasonable expectation of future funding in order to reduce the incidence of project revisions attributable to funding difficulties (see paras. 30, 31 and 33);

(d) The activities of programme officers and fund management officers should be adequately coordinated to enhance expenditure monitoring (see para. 43);

(e) The present composition of technical cooperation trust funds should be reviewed with the view to merging some of them to ensure further improvement in their management (see paras. 39 and 40);

(f) Appropriate measures should be introduced to obtain the necessary reports to allow the timely closure of completed projects (see paras. 35 and 36);

(g) Headquarters should compile a master inventory listing of all non-expendable property of UNEP, including those held in the regional offices (see para. 54).

Summary of findings

8. Contributions to the Environment Fund increased by 33 per cent in the current biennium and as a result an amount of $31.6 million was placed in short-term investments. The income surplus of $58.1 million which was not applied to the implementation of trust fund projects included unpaid pledges totalling $45.2 million (see paras. 20 and 21).

9. Disbursements made from an advance of $1.3 million for the implementation of the Montreal Protocol project were not reflected in the UNEP financial statements owing to differences in the reporting periods of UNEP and UNDP, the implementing partner (see paras. 24 and 25).

10. Excessive project revisions, caused mainly by the difficulty in obtaining timely funding, contributed to delays in the implementation of some projects (see paras. 29-31).

11. A number of operationally completed projects were not terminated owing to the untimely submission of terminal and other output reports (see paras. 34 and 35).

12. The present system of recording and managing many small technical cooperation trust fund projects separately has not proved cost-effective (see para. 39).

13. Inadequate coordination of activities between programme officers and fund management officers weakened the monitoring of project expenditures (see para. 43).

14. In conformity with UNEP policy, the hiring of consultants in the biennium showed a movement towards a balanced geographical distribution (see para. 48).

15. Untimely delivery of goods and services persisted. Also, a stock of fuel purchased in 1990 for use in time of scarcity remained unutilized for a long time, with a slight loss in quantity, perhaps through evaporation (see paras. 49 and 51).

16. Inventory listing at UNEP headquarters was not updated to include items held at the regional offices (see para. 53).

17. A new unit of the Internal Audit Division of the United Nations was established at Nairobi in February 1990, with the primary responsibility for the audit of United Nations organizations being located in that region (see paras. 56 and 57).

Part I: Financial statements

Liquidity position

18. Pursuant to paragraph 10 of General Assembly resolution 46/183, the Board reviewed the liquidity position of the Environment Fund as well as the general trust funds operated by UNEP. In this review, liquidity is conceived as the ability of the organization to liquidate its current liabilities using current assets. The term current is used to refer to the financial period of the organization which is a biennium, in the case of UNEP. A detailed analysis of the liquidity position is attached as an annex to the present report.

19. As at 31 December 1991, the current assets of the UNEP Environment Fund, amounting to $92.8 million, exceeded its current liabilities of $57.4 million by 1.6 times, implying that the organization has the ability to meet its obligations as and when they fall due. The following details indicate the trend of current assets and current liabilities for the present and prior year.

20. During the biennium, contributions totalling $109.5 million were received from Governments towards solving global environmental problems. This amount exceeded the contributions in the biennium 1988-1989 of $73.4 million by $36.1 million (33 per cent). Corresponding increases in programme activities occurred during the period. This picture also translated into an increase in short-term investments from $27 million in the prior biennium to $31.6 million in the current period.

21. As analysed in the combined statement of assets and liabilities (statement III) the total assets of $80.9 million and liabilities of $9.2 million for general trust funds discloses a seemingly high liquidity ratio of 9 to 1. Further, out of a total income of $82.2 million made up of contributions received in the biennium, $24.1 million was disbursed leaving a substantial amount of $58.1 million. The operational results as analysed above give a rather distorted impression of the liquidity position because $45.2 million of the income surplus of $58.1 million represents unpaid pledged contributions as at 31 December 1991. Therefore 77.8 per cent of the surplus was not available for disbursement.

22. The Administration said that the utilization of general trust fund resources is independently authorized by their different review bodies, rather than by UNEP. The only trust fund that showed significant low utilization of available resources was the Interim Multilateral Fund. It was explained that the Executive Committee of the Interim Multilateral Fund, whose assets constituted about 64 per cent of general trust funds, was only recently constituted and sufficient time was required to formulate appropriate criteria for the review and approval of projects. This situation also explains the minimal expenditure authorized for 1991. The Board was informed that the Executive Committee has already approved substantial sums for 1992 programmes.

23. The Board recommends that the pace of programme implementation should be accelerated to ensure the efficient utilization of available project funds.

Accounts and financial reporting

Reporting project expenditures by executing agencies

24. Cooperating agencies having ongoing projects with UNEP are required to submit quarterly expenditure reports on cash advances received. The expenditures for a project being executed through the United Nations Development Programme (UNDP) were not submitted in 1991. UNDP explained that, because its executing agencies submit their final accounts in mid-March, it would not be possible to provide the necessary reports before 31 March for inclusion in financial statements of UNEP.

25. Project expenditures financed from an advance of $1.3 million for the implementation by UNDP of the Montreal Protocol were not reflected in the financial statements of UNEP for the biennium 1990-1991, owing to the differences in the reporting periods of UNEP and UNDP.

26. The Board recommends that arrangements should be concluded with UNDP to enable it to report the expenditures of the first three quarters of the second year of the biennium to be incorporated in the financial statements of UNEP and this fact should be disclosed in note 3 to the financial statements.

27. Following consultations held with UNDP this year, the Administration informed the Board that the provision of three quarterly expenditure reports by UNDP is expected in the future.

Part II: Management issues

Programme management

Excessive project revisions/extensions

28. The UNEP project manual defines a project as an undertaking designed to achieve specific objectives within a given budget and within a specified period of time. A review of actual implementation of projects indicated that projects continued for longer periods than originally specified, a situation attributable in part to excessive revisions. It is granted that some projects are of a longer duration, especially as the environmental problems they are addressing can not be solved in a short time.

29. Of 40 randomly selected project files examined, 21 were noted to have been revised between 6 and 35 times, 17 between one and five times and only 2 were not revised. Revisions are sometimes unavoidable, especially in large multi-year programmes. However, too many revisions may suggest poor project design or inefficient programme implementation and should be resorted to only when necessary.

30. The Administration said the reduction of project revisions is an objective to which it subscribes. At the same time, revisions are necessary to reflect budget adjustments, changes in workplans and inclusion of new activities. In a number of cases, project revisions are attributable to the availability of funds. It was cited that UNEP programme activity centres

perform activities of a continuing nature which ought to be approved on a long-term basis; however, the lack of funds does not permit this and revisions are made as and when funds are available.

31. In the opinion of the Board, this is an unsatisfactory funding arrangement, as it tends to perpetuate the duration of projects in order to provide funding for the organization's permanent or quasi-permanent activities, which should be appropriately funded from the core programmes of UNEP. The Board will examine this phenomenon in its future audit.

32. The Administration further stated that the revisions of projects are not dictated by poor planning but on the availability of funds. The recommendation that projects should be implemented based on the reasonable expectation of future funding would be difficult to implement. UNEP's administration does not believe that this would be a prudent course of action. The Governing Council has, on many occasions and with good reason, stressed the need to maintain the liquidity of the Environment Fund at all times. To ensure this, projects are only approved within the limits of available funds. The late payment of contributions and uncertainties as to the timing of such payments make project revisions inevitable. Projects can only be authorized and commitments made on the basis of funds available.

33. The Board believes that there is merit in its recommendation because projects are effectively implemented on full-funding arrangements or based on a reasonably accurate income predictability.

Delays in terminating completed projects

34. The submission of terminal reports and evaluation fact sheets is a prerequisite for the closure of completed projects. The Board drew the attention of the Administration in an interim audit to the inordinate delays in the submission of these reports which contributed to the retention of operationally completed projects in the accounts.

35. Although 75 completed projects were terminated in the biennium 1990-1991, 40 others were not closed due to the non-submission of the related reports. Another contributing factor was identified as inadequate staff resources in the Programme Coordinating Unit.

36. The Board recommended and the Administration agreed to take timely action to fill the vacancies at the Unit to facilitate the closing of completed projects. The Administration was also advised to study the feasibility of withholding part of the funds due to implementing agencies, pending the submission of all output reports indicated in the project document.

37. The Administration said the submission of half-yearly reports has been made a prerequisite for the approval of any project revision. As implementing organizations receive advances on a block basis and not on a project-by-project basis, the withholding of part of the amount payable to them may raise problems. However, the feasibility of using this as a tool to obtain compliance with reporting requirements will be further explored by the Administration.

Trust funds

Management of trust funds

38. UNEP operates 14 general trust funds, 29 technical cooperation trust funds and one special account that is operated as a general trust fund. As part of its horizontal review of trust funds operated by United Nations organizations, the Board examined the funding and management of the above-mentioned funds. It was noted that not only have these funds increased in numbers over the years, they have also increased in complexity. Some donors contribute to more than one trust fund and some projects are funded from many trust funds.

39. Further, in many cases the aims and objectives of some technical cooperation trust funds were similar. Eight technical cooperation trust funds with the same objective were established separately to provide funding for Junior/Senior Professional Officers. It was found to be more expensive and less effective to manage separately the individual trust fund accounts than if the accounts were merged.

40. The Board therefore felt that the present composition of the technical cooperation trust funds should be reviewed with the view to merging some of them using the following criteria, among others:

(a) Same or similar subjects/activities;

(b) Funding levels, that is, grouping together smaller funds below an established limit;

(c) Funds with same or similar objectives.

41. The Administration acknowledged the issues raised and advised that it intends to complete its review of the matter and to formulate specific proposals for submission to the Governing Council of UNEP for consideration.

Control of trust funds expenditures

42. Allotment control of trust fund project expenditures is exercised on the basis of project costs as itemized in the project documents. Project revisions were made to reflect a change in design or in project costs arising from significant variable costs which were difficult to be accurately predicted in the cost plan. There were instances when revisions to project documents were made more than four times in a calendar year.

43. Sometimes programme officers over-committed funds and when this was subsequently detected by programme management officers, a kind of retroactive project revision was authorized. In such a situation, the allotment mechanism was rendered ineffective as a tool for the control of expenditures. As a result of the lack of coordination of functions and responsibilities between programme officers and fund managers, nine trust fund project costs exceeded their approved commitments by $341,000 as at 24 March 1992. It was explained that these excesses would be adjusted through the normal revision of fund allocations. At the end of the biennium, two trust funds incurred a total deficit of $303,216. It is necessary to promote adequate cooperation between

fund management officers and programme officers and to ensure that expenditures are strictly kept within the limits of approved commitments.

44. The Administration recognized that limited over-expenditures occurred owing to the inherent difficulties in forecasting expenditures with absolute precision. Efforts will be made to improve expenditure forecasting. The Administration said it attaches great importance to the cooperation between fund management officers and fund programme officers and indicated steps already taken to improve the situation.

45. It would appear from further comments provided by the Administration that it does not recognize the problem of inadequate coordination in the control of project expenditures, although these were raised and discussed with the Administration during the audit. Further improvement in the reporting and control of project expenditures would be appropriate.

Consultants, experts and temporary assistance

Hiring of consultants from developing countries

46. In common with the policy of other United Nations organizations, the UNEP policy on the hiring of consultants recognizes the need to redress the geographical imbalance in the employment of consultants. The policy requires that special efforts should be made to propose candidates from developing countries, and conforms to the United Nations principle of equitable geographical distribution of regular staff posts.

47. Based on experts and consultants hired at UNEP headquarters in the first year of the biennium, the Board discerned a concentrated bias in the engagement of consultants in favour of candidates from the developed world as compared to those from the developing countries. Various reasons were given as having contributed to this imbalance, including the non-availability of the necessary expertise in many developing countries and the regular requests of donors for the hiring of their own nationals.

48. The Board observed a significant improvement in this situation globally during its final audit. Out of 463 consultants engaged during the biennium, 239 (52 per cent) were from the developing countries. The Administration intends to sustain its efforts to ensure an adequate geographical balance in the hiring of consultants.

Procurement

Delivery delays and unutilized fuel stock

49. Untimely delivery of goods and services continued throughout the biennium. A formal system of monitoring deliveries through regular follow-up was not instituted. Informal monitoring of deliveries made on the telephone did not leave evidence or a verification trail for review.

50. The Administration recognizes delivery delays as a perennial problem in the local market and as a result new markets are being explored. Whenever

possible, orders are placed through the United Nations Inter-Agency Procurement Service, which is located at Copenhagen at the site of the United Nations Children's Fund (UNICEF) Supply Division. This has reduced dependence on the local market for the procurement of some essential goods. A formal system of recording follow-up action on outstanding deliveries will be instituted by the Administration.

51. In anticipation of a fuel shortage in 1990, UNEP and the United Nations Centre for Human Settlements (Habitat) purchased a quantity of petrol and diesel and stored it for use in case of need. Although a laudable step in contingency planning, the anticipated shortage never occurred and action was not taken to utilize the stock that remained during the audit in April 1992. Verification disclosed a considerable reduction in the level of the fuel stock, perhaps as a result of evaporation.

52. In view of the volatile nature of fuel and to forestall further losses, an early utilization was advised. The Administration responded that the storage and administration of fuel is the responsibility of the United Nations Common Service. The matter was brought to the attention of the Chief, United Nations Common Service, with a request that action be taken as advised.

Expendable and non-expendable property

Incomplete inventory listing

53. Following its joint review of the management of non-expendable property by United Nations organizations, the Board reviewed the control exercised by UNEP over non-expendable property. It was noted that the inventory listing maintained at UNEP headquarters was not complete as it did not include acquisitions made at its six regional offices. Consequently, the book value of non-expendable property of $4.0 million stated in a note to the United Nations financial statements may not portray the true value of the non-expendable property of UNEP as at 31 December 1991. For effective inventory control, it is necessary for UNEP headquarters to keep a listing of all property for which ownership rests with the organization.

54. The system of inventory control should be reviewed and strengthened through the Inventory Control Unit. All non-expendable property of UNEP, including inventory holdings in the regional offices, should be compiled and reflected in a master inventory listing. Furthermore, to ensure uniformity of presentation among United Nations organizations, UNEP should consider disclosing in the future the value of its non-expendable property as a note to its financial statements. UNEP agreed to implement this recommendation.

55. The definition of non-expendable property should be based on the criteria recently introduced by the United Nations in Administrative Instruction ST/AI/374 dated 16 January 1992.

Internal audit

56. In its review of the internal audit function, the Board noted that an internal audit office was established at Nairobi in February 1990, as a unit of the Internal Audit Division of the United Nations based in New York. The unit started with one auditor and, six months later, the number increased to two. Another auditor was posted to the unit in November 1991. It is expected that the staff complement will increase to five in the immediate future.

57. The unit undertakes the audit of United Nations organizations in Africa and Western Asia (excluding peace-keeping and special missions) specifically UNEP, the United Nations Centre for Human Settlements (Habitat), the Economic Commission for Africa (ECA) and the Economic and Social Commission for Western Asia (ESCWA). In view of the initial low staffing position, the unit's audit coverage was not extensive. Also, the annual allocation of $5,000 for travel is considered inadequate and resulted in the curtailment of planned audit activities. These initial problems are expected to be addressed to enable the office adequately to perform its assigned duties.

Write-off of losses of cash, receivables and property

58. In accordance with financial rule 110.14, the Administration informed the Board that during the biennium 1990-1991 six uncollectable receivables amounting to $2,439.36 were written off.

Cases of fraud and presumptive fraud

59. The Administration informed the Board that in the course of the biennium a staff member's attempt to obtain a refund of Kenyan shillings 1,600 ($US 69.56) with fictitious documents was foiled through the vigilance of UNEP. The staff member has been separated from service.

Acknowledgement

60. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Executive Director of UNEP, his officers and members of their staff.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany

ANNEX

Liquidity position

1. The following details indicate the trend of current assets and current liabilities for the present and prior year:

Environment Fund

(United States dollars)

	1990-1991	1988-1989	Increase/ (decrease)
Assets			
Current			
Cash-in-hand at banks	4 159 374	2 966 240	1 193 134
Cash in-transit (non-convertible)	5 935 757	11 522 114	(5 586 357)
Short-term investments	31 600 000	27 000 000	4 600 000
Receivables	51 137 997	29 903 040	21 234 957
Total	92 833 128	71 391 394	21 441 734
Liabilities			
Current			
Accounts payable	1 240 133	842 522	397 611
Other accounts payable	32 487 100	23 862 687	8 624 413
Advance contributions	6 524 160	3 721 042	2 803 118
Unliquidated obligations	10 574 420	5 824 412	4 750 008
Financial reserve	6 588 472	6 588 472	-
Total	57 414 285	40 839 135	16 575 150
Excess of current assets over current liabilities	35 418 843	30 552 259	4 866 584

2. The statement below shows sources and application of funds for the biennium 1990-1991:

		(United States dollars)
Sources of funds		
Income:		
Contributions from Governments	109 525 021	
Public donations	77 079	
Interest income	5 731 615	
Refund of prior year's expenditure	144 239	
Miscellaneous income	166 890	
Gain/loss on exchange	(6 324 907)	109 319 937
Savings in liquidation of prior years' obligations		478 571
Adjustment to prior years' income		276 963
		110 075 471
Application of funds		
Operating expenditures:		
Fund programme activities	71 833 123	
Fund programme reserve activities	2 915 620	
Programme and programme support costs	30 460 144	105 208 887
Increase in net current assets or working capital		4 866 584

III. AUDIT OPINION

We have examined the following appended financial statements numbered I to VII, properly identified, and relevant schedules of the Fund of the United Nations Environment Programme for the financial period ended 31 December 1991. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that the financial statements present fairly the financial position of the organization as at the end of the period and the results of its operations for the period then ended.

The financial statements were prepared in accordance with the stated accounting principles, which were applied on a basis consistent with that of the preceding financial period. The transactions were in accordance with the Financial Regulations and legislative authority.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany

30 June 1992

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

31 March 1992

I certify that the appended financial statements of the United Nations Environment Programme, numbered I to VII, are correct.

(Signed) A. T. BROUGH
Assistant Executive Director
Office of the Environment Fund
and Administration

V. FINANCIAL STATEMENTS FOR THE BIENNIUM 1990-1991 ENDED 31 DECEMBER 1991

STATEMENT I

ENVIRONMENT FUND

Statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	1990-1991	1988-1989
Income		
Contributions from Governments (schedule 1.1)	109 525 021	73 482 303
Public donations	77 079	17 716
Interest income	5 731 615	4 556 133
Refund of prior years' expenditure	144 239	30 855
Miscellaneous income	166 890	234 217
Gain/loss on exchange	(6 324 907)	(819 143)
Total, income	109 319 937	77 502 081
Expenditure		
Fund programme activities (schedule 1.2)	71 833 123	48 799 282
Fund programme reserve activities (schedule 1.2)	2 915 620	1 389 789
Programme and programme support costs (schedule 1.3)	30 460 144	23 092 221
Total, expenditure	105 208 887	73 281 292
Excess of income over expenditure (statement II)	4 111 050	4 220 789

SCHEDULE 1.1

ENVIRONMENT FUND

Status of contributions as at 31 December 1991

(United States dollars)

Countries	Unpaid pledges as at 1 January 1990	Adjustments to prior years' pledges	Pledges and adjustments for 1990 and 1991	Pledges for future years	Collections during prior years for 1990 a/	Collections during 1990 and 1991	Unpaid pledges for 1991 and prior years	Unpaid pledges for future years
Algeria	-	-	-	-	-	-	-	-
Argentina	70 000	-	-	-	-	70 000	-	-
Australia	-	-	958 099	793 651	-	958 099	-	793 651
Austria	-	-	844 194	-	-	844 194	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	5 250	-	10 473	-	-	15 723	-	-
Bangladesh	2 627	-	5 091	2 550	-	5 082	2 636	2 550
Barbados	-	-	4 350	-	1 000	3 350	-	-
Belarus*	-	-	36 785	-	-	36 708	77	-
Belgium	-	-	935 015	-	-	935 015	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	500	500	-	-	500	500
Botswana	3 711	(146)	8 130	-	-	11 695	-	-
Brazil	20 000	-	-	20 000	-	20 000	-	20 000
Bulgaria*	-	-	23 898	1 639	-	25 537	-	-
Burundi	625	(625)	6 195	-	-	6 195	-	-
Cameroon	-	-	-	-	-	-	-	-
Canada	945 370	-	1 914 152	-	-	2 859 522	-	-
Central African Republic	-	-	-	-	-	-	-	-
Chad	-	2 052	-	-	-	2 052	-	-
Chile	-	5 000	5 000	5 000	-	10 000	-	5 000
China**	-	-	210 613	116 104	-	210 613	-	116 104
Colombia	-	-	70 000	33 723	-	103 723	-	-
Congo	-	-	-	-	-	-	-	-
Côte d'Ivoire	-	-	-	-	-	-	-	-
Costa Rica	-	114	361	-	-	475	-	-
Cyprus	-	-	9 000	3 000	-	9 000	-	3 000
Czechoslovakia*	-	-	48 425	30 201	-	31 646	16 779	30 201
Denmark	-	-	575 678	-	-	575 678	-	-
Dominican Republic	-	-	-	-	-	-	-	-
Ecuador	15 000	(15 000)	-	-	-	-	-	-
Egypt	7 782	-	12 012	6 006	-	19 794	-	6 006
Finland	-	-	5 321 805	4 153 488	-	5 321 805	-	4 153 488
France	-	-	3 817 940	-	-	3 817 940	-	-

SCHEDULE 1.1 (continued)

Countries	Unpaid pledges as at 1 January 1990	Adjustments to prior years' pledges	Pledges and adjustments for 1990 and 1991	Pledges for future years	Collections during prior years for 1990 a/	Collections during 1990 and 1991	Unpaid pledges for 1991 and prior years	Unpaid pledges for future years
Gabon	-	-	-	-	-	-	-	-
Germany	-	-	11 933 906	6 000 000	-	11 933 906	-	6 000 000
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	24 000	-	-	24 000	-	-
Guatemala	500	-	1 000	-	-	-	1 500	-
Guinea	-	4 974	-	-	-	4 974	-	-
Guinea-Bissau	-	-	-	-	-	-	-	-
Guyana	-	-	-	-	-	-	-	-
Haiti	-	-	-	-	-	-	-	-
Hungary*	-	-	56 219	33 333	-	56 219	-	33 333
Iceland	-	-	9 600	500 000	-	9 600	-	500 000
India	50 000	-	200 000	100 000	-	95 021	154 979	100 000
Indonesia	-	-	24 000	-	-	24 000	-	-
Iran (Islamic Republic of)	-	-	60 000	30 000	-	60 000	-	30 000
Ireland	-	-	163 325	-	-	163 325	-	-
Italy	-	-	2 694 619	-	-	2 694 619	-	-
Jamaica	-	-	4 514	1 026	-	-	4 514	1 026
Japan	-	-	13 996 007	-	-	13 996 007	-	-
Jordan	-	-	20 000	-	-	20 000	-	-
Kenya	64 310	(15 795)	112 284	59 088	-	13 295	147 504	59 088
Kuwait	200 000	-	-	-	-	200 000	-	-
Lao People's Democratic Republic	4 000	-	4 000	2 000	-	-	8 000	2 000
Lesotho	388	(388)	-	-	-	-	-	-
Luxembourg	-	-	24 365	30 303	-	24 365	-	30 303
Malawi	2 022	(125)	2 627	-	-	4 524	-	-
Malaysia	-	-	40 000	20 000	-	40 000	-	20 000
Maldives	1 000	-	1 500	-	-	2 500	-	-
Mali	-	-	-	-	-	-	-	-
Malta	-	-	4 000	-	-	4 000	-	-
Mauritius	-	-	9 500	-	-	9 500	-	-
Mexico	2 019	4 920	3 429	-	-	10 368	-	-
Mongolia	-	-	2 000	-	-	2 000	-	-
Morocco	-	-	20 000	10 000	-	10 000	10 000	10 000

SCHEDULE 1.1 (continued)

Countries	Unpaid pledges as at 1 January 1990	Adjustments to prior years' pledges	Pledges and adjustments for 1990 and 1991	Pledges for future years	Collections during prior years for 1990 a/	Collections during 1990 and 1991	Unpaid pledges for 1991 and prior years	Unpaid pledges for future years
Nepal	-	-	4 725	-	-	4 725	-	-
Netherlands	-	-	2 713 987	4 972 222	-	2 713 987	-	4 972 222
New Zealand	-	59 542	78 976	-	-	138 518	-	-
Nicaragua	-	-	500	-	-	500	-	-
Niger	-	-	1 988	-	-	1 988	-	-
Nigeria	-	-	32 000	32 000	-	-	32 000	32 000
Norway	-	-	5 000 479	-	-	5 000 479	-	-
Oman	-	-	20 000	10 000	-	20 000	-	10 000
Pakistan	-	-	10 000	-	-	10 000	-	-
Panama	3 500	-	4 000	4 000	-	4 000	3 500	4 000
Papua New Guinea	104	(12)	25 388	-	-	25 480	-	-
Peru	-	-	-	-	-	-	-	-
Philippines	15 000	-	10 000	-	-	13 578	11 422	-
Poland*	-	874	1 162	-	-	2 036	-	-
Portugal	-	-	-	-	-	-	-	-
Qatar	-	-	10 000	-	-	10 000	-	-
Republic of Korea	-	-	30 000	-	-	30 000	-	-
Romania*	-	-	1 709	13 675	-	-	1 709	13 675
Rwanda	1 000	-	1 000	-	-	2 000	-	-
Saudi Arabia	-	-	499 867	-	-	499 867	-	-
Senegal	2 175	(175)	-	-	-	-	2 000	-
Seychelles	-	-	-	-	-	-	-	-
Singapore	-	-	2 000	1 000	-	2 000	-	1 000
Somalia	362	(362)	-	-	-	-	-	-
Spain	-	-	1 186 809	882 353	-	1 186 809	-	882 353
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	-	-	-	-	-	-	-	-
Swaziland	868	31	11 989	-	-	12 888	-	-
Sweden	-	-	6 279 957	3 728 814	-	6 279 957	-	3 728 814
Switzerland	-	-	2 965 680	7 972 028	-	2 965 680	-	7 972 028
Syrian Arab Republic	-	-	-	-	-	-	-	-
Thailand	-	-	20 000	-	-	20 000	-	-
Togo	-	-	-	-	-	-	-	-
Trinidad and Tobago	-	-	2 979	-	-	2 979	-	-
Tunisia	-	-	20 304	-	-	20 304	-	-
Turkey	9 000	-	24 300	12 150	-	12 150	21 150	12 150
Uganda	-	-	-	-	-	-	-	-

SCHEDULE 1.1 (concluded)

Countries	Unpaid pledges as at 1 January 1990	Adjustments to prior years' pledges	Pledges and adjustments for 1990 and 1991	Pledges for future years	Collections during prior years for 1990 a/	Collections during 1990 and 1991	Unpaid pledges for 1991 and prior years	Unpaid pledges for future years
Ukraine*	-	-	90 880	-	-	90 689	191	-
Uruguay	-	30 000	20 000	10 000	-	20 000	30 000	10 000
Union of Soviet Socialist Republics*	-	-	7 445 761	-	-	7 430 119	15 642	-
United Kingdom of Great Britain and Northern Ireland	-	-	12 440 200	-	-	12 440 200	-	-
United Republic of Tanzania	-	8 495	-	-	-	8 495	-	-
United States of America	500 000	(4 403)	26 220 002	-	-	26 515 599	200 000	-
Venezuela	-	119 912	106 468	-	-	226 380	-	-
Yemen	-	-	9 824	-	-	9 824	-	-
Yugoslavia*	148	(20)	476	-	-	604	-	-
Zaire	2 000	-	3 000	-	-	5 000	-	-
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	-	-	-	-	-	-	-	-
TOTAL	1 928 761	198 863	109 525 021	29 589 854	1 000	111 022 904	664 103	29 554 492

* Non-convertible currencies.

** Partly convertible and partly non-convertible currencies.

a/ Amount reported in 1989, shown here for information purposes only.

SCHEDULE 1.2

ENVIRONMENT FUND

Summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and allocations for the Fund programme and Fund programme reserve activities for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	Appropriations 1990-1991	Allocations 1990-1991	Unallocated appropriations	Expenditures incurred during 1990-1991			Unexpended balance of appropriations	Unexpended balance of allocations
				Disbursements	Unliquidated obligations	Total		
I. Fund programme activities								
Atmosphere	5 480 000.00	3 680 000.00	1 800 000.00	2 494 055.80	756 088.80	3 250 144.60	2 229 855.40	429 855.40
Water	5 000 000.00	4 430 000.00	570 000.00	1 820 490.69	205 956.20	2 026 446.89	2 973 553.11	2 403 553.11
Terrestrial ecosystems	14 900 000.00	15 030 000.00	(130 000.00)	9 980 814.25	1 032 075.18	11 012 889.43	3 887 110.57	4 017 110.57
Oceans	11 250 000.00	8 950 000.00	2 300 000.00	6 461 421.19	1 624 824.87	8 086 246.06	3 163 753.94	863 753.94
Lithosphere	600 000.00	600 000.00	-	170 723.89	5 962.13	176 686.02	423 313.98	423 313.98
Human settlements	1 300 000.00	900 000.00	400 000.00	176 341.42	5 139.04	181 480.46	1 118 519.54	718 519.54
Human health and welfare	1 500 000.00	1 500 000.00	-	1 153 323.87	30 887.87	1 184 211.74	315 788.26	315 788.26
Energy, industry and transportation	5 300 000.00	4 550 000.00	750 000.00	3 565 689.55	417 979.05	3 983 668.60	1 316 331.40	566 331.40
Peace, security and the environment	400 000.00	400 000.00	-	375 792.00	7 502.67	383 294.67	16 705.33	16 705.33
Environmental assessment	20 920 000.00	19 470 000.00	1 450 000.00	16 383 257.75	1 670 309.25	18 053 567.00	2 866 433.00	1 416 433.00
Environmental management measures	8 800 000.00	8 500 000.00	300 000.00	5 059 753.70	791 753.64	5 851 507.34	2 948 492.66	2 648 492.66
Environmental awareness	11 000 000.00	10 550 000.00	450 000.00	8 949 950.84	1 096 120.79	10 046 071.63	953 928.37	503 928.37
Technical and regional cooperation	16 550 000.00	9 150 000.00	7 400 000.00	6 789 584.15	807 324.15	7 596 908.30	8 953 091.70	1 553 091.70
Total Fund programme activities	103 000 000.00	87 710 000.00	15 290 000.00	63 381 199.10	8 451 923.64	71 833 122.74	31 166 877.26	15 876 877.26
II. Total Fund programme reserve activities	4 000 000.00	4 000 000.00	-	2 537 870.79	377 748.88	2 915 619.67	1 084 380.33	1 084 380.33
Total	107 000 000.00	91 710 000.00	15 290 000.00	65 919 069.89	8 829 672.52	74 748 742.41	32 251 257.59	16 961 257.59

SCHEDULE 1.3

ENVIRONMENT FUND

Summary of appropriations, allotments issued, expenditures incurred and unexpended balance of appropriations and allotments for Fund programme and programme support costs for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	Appropriations 1990-1991	Allotments* issued 1990-1991	Expenditures incurred during 1990-1991			Unexpended balance of appropriations
			Disbursements	Unliquidated obligations	Total	
Established posts	12 203 600	12 203 600	11 086 823	4 823	11 091 646	1 111 954
General temporary assistance	570 700	570 700	533 764	-	533 764	36 936
Consultants (including travel)	1 231 500	1 231 500	1 189 245	307 282	1 496 527	(265 027)
Overtime and night differential	171 400	171 400	178 129	4 098	182 227	(10 827)
Ad hoc expert groups	355 700	355 700	195 457	49 695	245 152	110 548
Language training	79 500	79 500	74 761	5 611	80 372	(872)
Staff and other personnel costs	6 180 800	6 180 800	5 450 882	266 372	5 717 254	463 546
Travel	1 647 500	1 647 500	1 480 212	162 631	1 642 843	4 657
Contractual services	155 800	155 800	71 150	49 856	121 006	34 794
Operating expenses	5 073 200	5 073 200	4 663 490	303 193	4 966 683	106 517
Supplies and materials	1 177 200	1 177 200	626 131	358 979	985 110	192 090
Acquisitions	776 900	776 900	545 853	228 295	774 148	2 752
Fellowships, grants and contributions	119 100	119 100	109 312	-	109 312	9 788
New premises	2 514 100	2 514 100	2 510 188	3 912	2 514 100	-
TOTAL	32 257 000	32 257 000	28 715 397	1 744 747	30 460 144	1 796 856

* Allotments issued for 1990-1991 are based on allocations approved by the Executive Director in the amount of US$ 32,257,000.

STATEMENT II

ENVIRONMENT FUND

Statement of assets, liabilities and Fund balance as at 31 December 1991

(United States dollars)

	1991	1989
Assets		
Cash at banks		
Convertible currency (schedule 2.1)	35 759 374	29 966 240
Non-convertible currency (schedule 2.2)	5 935 757	11 522 114
Advances to cooperating agencies and supporting organizations	2 621 062	3 877 728
Pledged contributions unpaid (schedule 1.1)	30 218 595	21 467 304
Accrued interest receivable	64 727	145 682
Accounts receivable	2 829 059	1 286 912
Deferred charges (note 5)	331 180	1 398 592
Due from United Nations funds and inter-fund accounts (note 6)	15 073 374	1 726 822
Total assets	92 833 128	71 391 394
Liabilities		
Accounts payable (note 4)	1 240 133	842 522
Advances by cooperating agencies and supporting organizations	6 524 160	3 721 042
Unliquidated obligations (schedules 1.2 and 1.3)	10 574 420	5 824 412
Deferred charges (note 5)	2 572 045	-
Deferred contributions (schedule 1.1)	29 589 854	19 539 543
Due to United Nations funds and inter-fund accounts (note 7)	325 201	4 323 144
Financial reserve	6 588 472	6 588 472
Total liabilities	57 414 285	40 839 135
Fund balance		
Balance available 1 January	30 552 259	25 679 373
Add: Savings effected in liquidation of prior years' obligations	478 571	377 520
Adjustment to prior years' income	276 963	247 472
Excess of income over expenditure (statement I)	4 111 050	4 220 789
Transfer from/(to) financial reserve	-	27 105
Balance available 31 December	35 418 843	30 552 259
Total liabilities and Fund balance	92 833 128	71 391 394

SCHEDULE 2.1

ENVIRONMENT FUND

Convertible cash, bank deposits and investments
as at 31 December 1991

(United States dollars)

			Book value
Environment Fund (statement II)			
Cash at banks			4 159 374
Chase Manhattan Bank	New York	3.9500% Call Account	2 200 000
Banco Portugues	Grand Cayman	4.8750% due 16 Jan 1992	15 000 000
Banca Brescia	Brescia	4.6250% due 18 Feb 1992	3 000 000
Banco Portugues	Grand Cayman	4.6250% due 24 Feb 1992	4 000 000
Svenska Handelsbanken	Grand Cayman	4.6875% due 10 Mar 1992	2 400 000
National Westminster	Nassau	4.4375% due 19 Mar 1992	5 000 000
		Total	35 759 374
UNEP trust funds and other accounts (statements III, IV.1, IV.2, IV.3, V.1, V.2, VI.1)			
Cash at banks			6 577 727
Chase Manhattan Bank	New York	3.9500% Call Account	7 475 000
Chase Manhattan Bank	New York	3.9500% Call Account	10 300 000
Banca Popolare	New York	5.0000% due 24 Jan 1992	6 000 000
Banca Popolare	New York	4.5000% due 27 Feb 1992	5 000 000
Daiwa Bank and Trust	Grand Cayman	5.3750% due 27 Jan 1992	1 500 000
Banca Popolare	New York	5.3750% due 29 Jan 1992	4 000 000
Banco Portugues	Grand Cayman	4.8750% due 29 Jan 1992	1 000 000
Daiwa Bank and Trust	Grand Cayman	4.5625% due 29 Jan 1992	3 000 000
Svenska Handelsbanken	Grand Cayman	5.0000% due 29 Jan 1992	4 000 000
Banco Portugues	New York	4.5000% due 24 Feb 1992	4 000 000
Daiwa Bank and Trust	Grand Cayman	4.3125% due 25 Mar 1992	5 000 000
		Total	57 852 727 a/

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a/	General trust funds (statement III)	28 982 802
	Technical cooperation trust funds (statement IV.1)	9 382 421
	Junior Professional Officers Programme trust funds (statement IV.2)	1 136 386
	International prizes in the field of the environment trust fund (statement IV.3)	1 277 009
	Special account for programme support costs (statement V.1)	3 330 803
	Special account for the Plan of Action to Combat Desertification (statement V.2)	176 140
	Counterpart contributions account (statement VI.1)	13 567 166
	Total	57 852 727

SCHEDULE 2.2

ENVIRONMENT FUND

Non-convertible cash and bank deposits as at 31 December 1991

(United States dollars)

	Local currency	United States dollar equivalent
Environment Fund (statement II)		
Convertible roubles	6 686 432.35	3 820 818.49*
Non-convertible roubles	3 182 174.15	1 818 385.24
Bulgarian leva	111 313.22	6 082.69
Chinese yuan	786 558.03	163 863.29
Cuban pesos	27 450.00	37 094.59
Czechoslovak koruny	616 924.93	47 084.36
Hungarian forint	745 847.70	4 303.08
Polish zlotys	30 391 817.00	2 784.41
Romanian lei	489 732.60	35 030.94
New Yugoslavian dinars	6 509.20	309.97
Total		5 935 757.06
UNEP general trust funds		
Greek drachmas (statement VI.2)	280 284.00	1 540.02
Jamaican dollars (statement VI.3)	23 259.25	1 192.78
Total		2 732.80

* At the United Nations operational rate of exchange in effect for the month of December 1991 (one United States dollar = 1.75 roubles).

At the United Nations operational rate of exchange in effect for the month of March 1992 (one United States dollar = 100 roubles) the United States dollar equivalent amount to $66,864.32.

STATEMENT III

UNEP GENERAL TRUST FUNDS

I. Combined statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	Mediterranean (1)	Kuwait Action Plan (2)	CITES (3)	East Asian seas (4)	Caribbean (5)	West and Central African region (6)	Conservation stamp (7)	East African regional seas (8)	Environmental training network (9)	Montreal Protocol (10)	Vienna Convention (11)	Multilateral Fund (12)	Conservation of migratory species (13)	Total 1990-1991	Total 1988-1989
Income															
Income from pledged contributions (schedule 3.1)	8 003 165	-	5 979 341	189 200	1 781 844	2 000 200	-	562 108	379 414	4 957 213	831 753	53 320 776	1 287 866	79 292 880	12 536 988
Interest income	629 074	8 605	125 760	69 901	241 643	113 124	5 232	37 218	7 965	125 155	34 018	540 614	101 350	2 039 659	1 355 359
Miscellaneous income	19 844	-	40 968	-	4 752	-	759	-	-	-	35	703 334	2 802	772 494	4 187
Gain on exchange	-	-	87 988	-	-	-	-	-	-	-	-	-	1 562	89 550	622
Total, income	8 652 083	8 605	6 234 057	259 101	2 028 239	2 113 324	5 991	599 326	387 379	5 082 368	865 806	54 564 724	1 393 580	82 194 583	13 897 151
Expenditure															
Staff and other personnel costs	1 089 045	-	2 776 633	-	720 864	77 347	-	-	84 177	1 464 958	349 390	1 156 881	411 689	8 130 984	4 631 230
Consultants	179 771	-	122 473	14 350	117 845	3 950	-	-	1 515	83 649	4 633	758 693	3 743	1 290 822	864 354
Travel	127 491	(64)	264 174	-	85 693	15 502	-	886	2 104	140 136	2 815	369 958	38 380	1 057 075	405 290
Contractual services	6 006 956	-	459 445	-	145 975	87 200	40 634	50 000	-	-	-	456 853	-	7 247 063	2 330 609
Fellowships	11 325	-	-	-	23 456	2 700	-	-	29 462	-	-	-	-	66 943	177 734
Meetings and conferences	288 158	-	156 708	-	75 158	12 000	-	-	-	501 078	132 764	395 218	23 543	1 584 628	1 148 858
Rentals	-	-	87 369	-	11 411	-	-	-	5 095	16 440	6 315	306 196	-	432 826	94 852
Operating expenses	77 191	-	124 903	-	52 138	11 673	-	-	2 704	16 644	1 084	29 507	8 082	323 926	185 600
Acquisitions	20 874	-	54 158	-	77 031	41 603	-	-	-	43 032	11 102	380 418	10 444	659 652	967 989
Reporting costs	55 968	-	120 395	-	47 509	-	-	-	2 998	13 990	-	32 560	4 803	278 223	338 137
Sundry	17 241	-	187 388	-	74 568	501	-	-	939	116 936	31 703	25 089	19 540	473 905	523 614
UNEP participation costs	-	-	-	-	89 501	-	(50)	-	-	-	-	-	-	89 451	52 047
Hospitality	9 014	-	4 666	-	7 575	-	-	-	-	30 164	1 773	2 956	-	56 148	10 241
Loss on exchange	7 602	-	-	-	1 237	-	-	-	-	-	10	3 219	-	12 068	12 751
Programme support costs (Statement V.1)	1 024 794	(8)	566 580	1 866	198 734	32 822	5 276	6 615	16 769	316 931	77 017	54 908	67 629	2 365 933	1 550 972
Total, expenditure	8 915 430	(72)	4 924 892	16 216	1 728 695	285 298	45 860	57 501	145 763	2 754 859	634 696	3 972 456	587 853	24 069 447	13 494 278
Excess of income over expenditure	(263 347)	8 677	1 309 165	242 885	299 544	1 828 026	(39 869)	541 825	241 616	2 327 509	231 110	50 592 268	805 727	58 125 136	402 873

II. Combined statement of assets and liabilities as at 31 December 1991

	Mediterranean (1)	Kuwait Action Plan (2)	CITES (3)	East Asian seas (4)	Caribbean (5)	West and Central African region (6)	Conservation stamp (7)	East African regional seas (8)	Environmental training network (9)	Montreal Protocol (10)	Vienna Convention (11)	Multilateral Fund (12)	Conservation of migratory species (13)	Total 1991	Total 1990
Assets															
Cash at banks (schedule 2.1)	1 852 541	58 238	1 443 085	607 496	1 759 623	703 934	35 415	371 840	29 068	1 469 031	390 531	19 161 887	1 010 113	28 982 802	6 827 273
Pledged contributions unpaid (schedule 3.1)	7 631 613	-	2 332 182	107 189	1 240 794	4 165 292	-	753 486	262 048	1 230 369	183 922	26 352 888	1 030 889	45 290 672	14 445 055
Accrued interest	8 883	136	2 110	1 757	5 380	1 856	63	1 050	7	4 566	840	-	2 958	29 606	42 383
Accounts receivable	231 908	413	59 488	582	17 783	18 943	-	511	-	19 589	30	42 473	8 610	400 330	153 260
Advances to cooperating agencies and supporting organizations	89 335	22 541	-	26 529	2 791	-	5 464	-	-	-	-	5 863 338	-	6 009 998	138 897
Deferred charges (note 5)	2 000	-	29 815	-	1 500	-	-	-	-	-	-	-	-	33 315	32 718
Due from Fund of UNEP (note 7)	-	6 282	-	4 000	-	-	-	3 930	-	103 782	-	-	-	117 993	420 232
Total, assets	9 816 280	87 610	3 866 680	747 553	3 027 871	4 980 025	40 942	1 130 816	291 123	2 827 337	575 323	51 420 586	2 052 570	80 864 716	22 059 818
Liabilities															
Accounts payable	409 741	454	953 074	-	86 155	11 228	308	-	6 726	55 588	30 544	155 454	9 871	1 719 143	277 254
Unliquidated obligations	468 773	-	170 142	-	150 637	40	-	-	1 515	443 182	128 719	147 860	48 918	1 559 786	525 832
Deferred contributions (schedule 3.1)	3 850 000	-	-	-	-	-	-	-	-	-	-	-	576 270	4 426 270	7 138 122
Due to Fund of UNEP (note 6)	370 172	-	136 731	-	39 365	67 607	40 634	-	41 455	-	184 242	525 004	121 669	1 526 879	595 806
Advances by cooperating agencies and supporting organizations	-	-	244	-	-	-	-	-	-	-	-	-	7 258	7 502	47 801
Total, liabilities	5 098 686	454	1 260 191	-	276 157	78 875	40 942	-	49 696	498 770	343 505	828 318	763 906	9 239 580	8 584 815

STATEMENT III (concluded)

	Mediterranean (1)	Kuwait Action Plan (2)	CITES (3)	East Asian seas (4)	Caribbean (5)	West and Central African region (6)	Conservation stamp (7)	East African regional seas (8)	Environmental training network (9)	Montreal Protocol (10)	Vienna Convention (11)	Multilateral Fund (12)	Conservation of migratory species (13)	Total 1991	Total 1990
Fund balance															
Balance available 1 January	5 005 294	78 479	1 297 324	504 668	2 402 820	3 073 124	39 869	588 991	(189)	1 058	708	-	482 857	13 475 003	14 187 269
Add: Excess of income over expenditure	(263 347)	8 677	1 309 165	242 885	299 544	1 828 026	(39 869)	541 825	241 616	2 327 509	231 110	50 592 268	805 727	58 125 136	402 873
Adjustment of prior years' accounts	(24 353)	-	-	-	49 350	-	-	-	-	-	-	-	-	24 997	(1 115 138)
Balance available 31 December	4 717 594	87 156	2 606 489	747 553	2 751 714	4 901 150	-	1 130 816	241 427	2 328 567	231 818	50 592 268	1 288 584	71 625 136	13 475 003
Total, liabilities and fund balance	9 816 280	87 610	3 866 680	747 553	3 027 871	4 980 025	40 942	1 130 816	291 123	2 827 337	575 323	51 420 586	2 052 570	80 864 716	22 059 818

(1) Trust Fund for the Protection of the Mediterranean Sea against Pollution.

(2) Regional Trust Fund for the Protection and Development of Marine Environment and Coastal Areas of Bahrain, Iran (Islamic Republic of), Iraq, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates.

(3) Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora.

(4) Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of Marine Environment and Coastal Areas of the East Asian Seas.

(5) Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme.

(6) Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central African Region.

(7) The Environment Stamp Conservation Trust Fund.

(8) Regional Seas Trust Fund for the East African Region.

(9) Trust Fund for the Regional Environmental Training Network on Latin America and the Caribbean.

(10) Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.

(11) Trust Fund for the Vienna Convention on the Protection of the Ozone Layer.

(12) Trust Fund for the Interim Multilateral Fund Under the Montreal Protocol on Substances that Deplete the Ozone Layer.

(13) Trust Fund for the Convention on the Conservation of Migratory Species.

SCHEDULE 3.1

UNEP GENERAL TRUST FUNDS

Combined status of contributions as at 31 December 1991

(United States dollars)

Countries	Unpaid pledges as at 1 January 1990	Adjustments to prior years' pledges	Pledges and adjustments for 1990 and 1991	Pledges for future years	Collections in prior years for 1990-1991 and future years	Collections in 1990-1991 for 1991 and prior years	Collections in 1990-1991 for future years	Unpaid pledges for 1991 and prior years	Unpaid pledges for future years
Trust Fund for the Protection of the Mediterranean Sea against Pollution									
Albania	-	-	2 459.00	2 695.00	-	2 459.00	-	-	2 695.00
Algeria	32 342.66	-	71 988.00	40 425.00	-	104 330.66	-	-	40 425.00
Cyprus	-	-	6 600.00	5 390.00	1 444.18	8 155.82	-	-	5 390.00
Egypt	22 920.69	-	33 597.00	18 865.00	-	56 517.69	-	-	18 865.00
France	588 658.97	-	2 596 940.00	1 461 845.00	-	1 855 458.97	-	1 330 140.00	1 461 845.00
Greece	-	-	191 962.00	108 185.00	-	191 962.00	-	-	108 185.00
Israel	75 576.32	-	100 784.00	56 595.00	-	176 360.32	-	-	56 595.00
Italy	1 644 861.52	(1.52)	2 057 052.00	1 158 080.00	-	1 669 219.00	-	2 032 693.00	1 158 080.00
Lebanon	24 353.29	(24 353.29)	2 459.00	2 695.00	-	-	-	2 459.00	2 695.00
Libyan Arab Jamahiriya	109 010.80	-	134 375.00	75 845.00	-	61 947.80	-	181 438.00	75 845.00
Malta	2 949.90	-	4 801.00	2 695.00	-	7 738.90	-	12.00	2 695.00
Monaco	10.00	-	4 801.00	2 695.00	-	4 801.00	-	10.00	2 695.00
Morocco	16 416.17	-	19 198.00	10 780.00	-	35 614.17	-	-	10 780.00
Spain	-	-	1 025 111.00	577 115.00	-	1 025 111.00	-	-	577 115.00
Syrian Arab Republic	3 762.31	-	19 198.00	10 780.00	-	9 365.00	-	13 595.31	10 780.00
Tunisia	9 911.65	-	14 401.00	8 085.00	-	24 312.65	-	-	8 085.00
Turkey	-	-	153 578.00	86 625.00	-	153 578.00	-	-	86 625.00
Yugoslavia	121 762.40	-	220 765.00	124 355.00	-	121 262.00	-	221 265.40	124 355.00
EEC	-	-	1 340 096.00	96 250.00	-	1 340 096.00	-	-	96 250.00
Subtotal	2 652 536.68	(24 354.81)	8 003 165.00	3 850 000.00	1 444.18	6 848 289.98	-	3 781 612.71	3 850 000.00
Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)									
Afghanistan	162.00	-	580.42	-	-	-	-	742.42	-
Algeria	2 264.00	-	8 697.50	-	-	-	-	10 961.50	-
Argentina	49 774.32	-	38 267.13	-	-	-	-	88 041.45	-
Australia	-	-	85 939.46	-	-	85 679.00	-	260.46	-
Austria	-	-	42 471.60	-	-	42 471.60	-	-	-
Bahamas	(162.00)	-	1 176.55	-	-	340.00	-	674.55	-
Bangladesh	(455.02)	-	541.47	-	-	86.45	-	-	-
Belgium	-	-	68 132.35	-	-	62 537.94	-	5 594.41	-
Belize	-	-	580.42	-	-	-	-	580.42	-
Benin	605.00	-	671.94	-	-	1 177.41	33.62	(0.47)	(33.62)

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1990	Adjustments to prior years' pledges	Pledges and adjustments for 1990 and 1991	Pledges for future years	Collections in prior years for 1990-1991 and future years	Collections in 1990-1991 for 1991 and prior years	Collections in 1990-1991 for future years	Unpaid pledges for 1991 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) (continued)									
Bolivia	324.21	-	580.42	-	-	-	-	904.63	-
Botswana	-	-	568.33	-	-	568.33	-	-	-
Brazil	22 651.00	-	84 071.33	-	-	22 651.00	-	84 071.33	-
Brunei Darussalam	-	-	1 642.66	-	-	-	-	1 642.66	-
Bulgaria	-	-	2 899.30	-	-	-	-	2 899.30	-
Burkina Faso	-	-	580.42	-	-	-	-	580.42	-
Burundi	-	-	583.94	-	-	252.00	-	331.94	-
Cameroon	444.29	-	580.42	-	-	-	-	1 024.71	-
Canada	-	-	177 594.33	-	-	110 293.63	-	67 300.70	-
Central African Republic	162.00	-	584.54	-	-	757.97	-	(11.43)	-
Chad	108.00	-	580.42	-	-	-	-	688.42	-
Chile	1 133.00	-	4 584.59	-	-	2 000.00	-	3 717.59	-
China	-	-	44 832.62	-	-	39 696.00	-	5 136.62	-
Colombia	2 103.00	-	8 318.88	-	-	4 333.77	-	6 088.11	-
Congo	398.49	-	580.42	-	-	-	-	978.91	-
Costa Rica	-	-	737.96	-	-	15 609.41	-	(14 871.45)	-
Cuba	-	-	6 393.71	-	-	1 479.79	-	4 913.92	-
Cyprus	-	-	1 147.73	-	-	1 147.73	-	-	-
Denmark	-	-	40 103.47	-	-	40 103.47	-	-	-
Dominican Republic	-	-	1 707.06	-	-	781.80	-	925.26	-
Ecuador	-	-	1 738.14	-	485.00	383.21	-	869.93	-
Egypt	1 133.00	-	4 260.41	-	-	3 498.39	-	1 895.02	-
El Salvador	358.00	-	580.42	-	-	-	-	938.42	-
Ethiopia	-	-	539.96	-	-	543.97	286.20	(4.01)	(286.20)
Finland	-	-	27 515.29	-	-	27 515.29	-	-	-
France	-	-	428 664.27	-	-	247 477.56	-	181 186.71	-
Gabon	323.00	-	1 739.86	-	-	-	-	2 062.86	-
Gambia	18.35	-	565.02	-	-	609.89	-	(26.52)	-
German Democratic Republic	115 605.66	-	-	-	-	-	-	115 605.66	-
Germany, Federal Republic of	-	-	490 924.67	-	-	407 012.00	-	83 912.67	-
Ghana	83.21	-	607.67	-	-	326.77	-	364.11	-
Guatemala	324.00	-	1 159.44	-	-	-	-	1 483.44	-
Guinea	636.00	-	580.42	-	-	-	-	1 216.42	-
Guinea-Bissau	-	-	411.19	-	-	-	-	411.19	-
Guyana	162.00	-	567.10	-	-	681.74	-	47.36	-
Honduras	162.00	-	580.42	-	-	82.00	-	660.42	-
Hungary	-	-	11 370.46	-	-	11 370.46	-	-	-
India	5 663.00	-	22 491.86	-	-	14 959.00	-	13 195.86	-
Indonesia	2 265.00	-	8 696.50	-	-	-	-	10 961.50	-

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1990	Adjustments to prior years' pledges	Pledges and adjustments for 1990 and 1991	Pledges for future years	Collections in prior years for 1990-1991 and future years	Collections in 1990-1991 for 1991 and prior years	Collections in 1990-19[illegible] for future years	Unpaid pledges for 1991 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) (continued)									
Iran (Islamic Republic of)	15 805.90	-	38 745.62	-	-	64 758.69	-	(9 207.17)	-
Israel	-	-	11 329.90	-	-	11 329.90	-	-	-
Italy	5 820.00	-	234 320.59	-	-	240 140.59	-	-	-
Japan	-	-	690 258.80	-	-	272 138.00	-	418 120.80	-
Jordan	-	-	547.49	-	-	257.28	-	290.21	-
Kenya	329.14	-	624.56	-	-	723.62	-	230.08	-
Liberia	162.00	-	580.42	-	-	-	-	742.42	-
Liechtenstein	-	-	530.81	-	-	503.17	-	27.64	-
Luxembourg	-	-	3 283.88	-	-	1 544.72	-	1 739.16	-
Madagascar	162.00	-	580.42	-	-	139.78	-	602.64	-
Malawi	(486.00)	-	607.85	-	-	301.04	589.66	(179.19)	(689.66)
Malaysia	-	-	6 692.59	-	-	6 692.59	-	-	-
Malta	-	-	543.97	-	-	543.97	-	-	-
Mauritius	-	-	588.30	-	-	831.23	224.13	(242.93)	(224.13)
Mexico	-	-	6 812.59	-	-	-	-	6 812.59	-
Monaco	-	-	541.35	-	-	568.99	-	(27.64)	-
Morocco	809.00	-	2 157.71	-	-	2 966.71	-	-	-
Mozambique	162.00	-	530.79	-	-	692.79	-	-	-
Namibia	-	-	217.48	-	-	-	-	217.48	-
Nepal	-	-	658.41	-	-	666.87	403.16	(8.46)	(403.16)
Netherlands	-	-	354 375.54	-	-	354 375.54	-	-	-
New Zealand	-	-	13 775.55	-	-	13 775.55	-	-	-
Nicaragua	474.00	-	597.73	-	-	983.04	-	88.69	-
Niger	356.97	-	580.42	-	-	-	-	937.39	-
Nigeria	(1 769.91)	-	11 472.01	-	-	-	-	9 702.10	-
North West Territories (provincial government of Canada)	-	-	136 852.87	-	-	136 852.87	-	-	-
Norway	-	-	32 115.65	-	-	32 115.65	-	-	-
Pakistan	-	-	3 415.09	-	-	1 507.00	-	1 908.09	-
Panama	172.00	-	1 445.57	-	-	1 617.83	887.17	(0.26)	(887.17)
Papua New Guinea	(162.00)	-	570.18	-	-	524.96	-	(116.78)	-
Paraguay	909.46	-	1 817.53	-	-	1 603.61	-	1 123.38	-
Peru	4 209.38	206.59	3 271.73	-	-	-	-	7 687.70	-
Philippines	889.86	-	5 087.06	-	-	6 266.28	-	(289.36)	-
Poland	-	-	27 882.98	-	-	25 176.69	-	2 706.29	-
Portugal	-	-	9 852.96	-	-	4 634.78	-	5 21 .18	-
Rwanda	162.00	-	580.42	-	-	-	-	742.42	-

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1990	Adjustments to prior years' pledges	Pledges and adjustments for 1990 and 1991	Pledges for future years	Collections in prior years for 1990-1991 and future years	Collections in 1990-1991 for 1991 and prior years	Collections in 1990-1991 for future years	Unpaid pledges for 1991 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) (concluded)									
Saint Lucia	-	-	575.13	-	-	252.00	-	323.13	-
Saint Vincent and the Grenadines	135.00	-	580.42	-	-	-	-	715.42	-
Senegal	345.66	-	580.42	-	-	-	-	926.08	-
Seychelles	(99.29)	-	645.08	-	-	361.87	-	183.92	-
Singapore	-	-	5 955.59	-	-	5 955.59	-	-	-
Somalia	474.00	-	580.42	-	-	-	-	1 054.42	-
South Africa	-	-	24 364.36	-	-	24 364.36	-	-	-
Spain	32 854.00	-	105 552.39	-	-	138 406.39	-	-	-
Sri Lanka	-	-	549.07	-	(106.00)	945.28	-	(290.21)	-
Sudan	324.00	-	580.42	-	-	-	-	904.42	-
Suriname	406.00	-	580.42	-	-	-	-	986.42	-
Sweden	-	-	65 535.72	-	-	65 535.72	-	-	-
Switzerland	-	-	58 474.45	-	-	58 474.45	-	-	-
Thailand	-	-	5 652.03	-	-	5 355.39	-	296.64	-
Togo	189.27	-	579.17	-	-	278.38	-	490.06	-
Trinidad and Tobago	-	-	3 039.83	-	-	1 256.00	-	1 783.83	-
Tunisia	485.00	-	1 789.19	-	-	2 073.90	-	200.29	-
Uganda	-	-	48.25	-	-	-	-	48.25	-
Union of Soviet Socialist Republics	892 181.40	-	556 796.83	-	-	267 187.74	-	1 181 790.49	-
United Arab Emirates	-	-	7 856.17	-	-	8 636.84	-	(780.67)	-
United Kingdom of Great Britain and Northern Ireland	-	-	260 461.35	-	-	260 461.35	-	-	-
United Republic of Tanzania	64.00	-	690.76	-	-	414.00	-	340.76	-
United States of America	81 828.00	-	1 605 626.12	-	-	1 687 454.12	-	-	-
Uruguay	-	-	2 318.88	-	-	-	-	2 318.88	-
Vanuatu	34.00	-	562.12	-	-	596.12	-	-	-
Venezuela	9 486.70	-	33 595.97	-	-	38 822.98	-	4 259.69	-
Zaire	324.00	-	559.27	-	-	576.00	-	307.27	-
Zambia	324.00	-	580.42	-	-	-	-	904.42	-
Zimbabwe	-	-	1 159.44	-	-	-	-	1 159.44	-
Subtotal	1 253 607.05	206.59	5 979 341.00	-	379.00	4 898 069.80	2 523.94	2 334 705.84	(2 523.94)

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1990	Adjustments to prior years' pledges	Pledges and adjustments for 1990 and 1991	Pledges for future years	Collections in prior years for 1990-1991 and future years	Collections in 1990-1991 for 1991 and prior years	Collections in 1990-1991 for future years	Unpaid pledges for 1991 and prior years	Unpaid pledges for future years
Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of Marine Environment and Coastal Areas of the East Asian Seas									
Indonesia	-	-	66 000.00	-	-	66 000.00	-	-	-
Malaysia	-	-	37 400.00	-	-	37 400.00	-	-	-
Philippines	40 867.38	-	41 800.00	-	-	17 278.33	-	65 389.05	-
Singapore	-	-	2 200.00	-	-	2 200.00	-	-	-
Thailand	20 900.00	-	41 800.00	-	-	20 900.00	-	41 800.00	-
Subtotal	61 767.38	-	189 200.00	-	-	143 778.33	-	107 189.05	-
Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme									
Anguilla	-	-	5 000.00	-	-	5 000.00	-	-	-
Antigua and Barbuda	32 900.00	-	16 450.00	-	-	-	-	49 350.00	-
Aruba	15 000.00	-	15 000.00	-	-	-	-	30 000.00	-
Bahamas	-	-	16 450.00	-	-	12 658.86	-	3 791.14	-
Barbados	-	-	16 450.00	-	-	7 128.00	-	9 332.00	-
Belize	-	-	15 000.00	-	-	15 000.00	-	-	-
British Virgin Islands	5 500.00	-	11 000.00	-	-	16 500.00	-	-	-
Cayman Islands	-	-	9 000.00	-	-	9 000.00	-	-	-
Colombia	-	-	30 940.00	-	6 438.24	24 501.76	-	-	-
Costa Rica	57 815.64	-	17 898.00	-	-	8 697.87	-	67 015.77	-
Cuba	25 182.63	-	30 940.00	-	-	20 955.41	-	35 167.22	-
Dominica	16 450.00	49 350.00	16 447.52	-	-	82 247.52	-	-	-
Dominican Republic	77 388.00	-	19 347.00	-	-	-	-	96 735.00	-
France	-	-	375 000.00	-	-	375 000.00	-	-	-
Grenada	59 799.72	-	16 450.00	-	-	-	-	76 249.72	-
Guatemala	71 592.00	-	17 898.00	-	-	-	-	89 490.00	-
Guyana	-	-	16 450.00	-	-	18 644.00	-	(2 194.00)	-
Haiti	49 350.00	-	16 450.00	-	-	-	-	65 800.00	-
Honduras	49 350.00	-	16 450.00	-	-	41 263.58	-	24 536.42	-
Jamaica	65 034.00	-	25 000.00	-	-	90 034.00	-	-	-
Mexico	34 400.83	4 591.00	80 000.00	-	-	94 029.57	-	24 962.26	-
Montserrat	20 000.00	-	5 000.00	-	-	-	-	25 000.00	-
Netherlands Antilles	91 450.00	-	16 450.00	-	-	46 450.00	-	61 450.00	-
Nicaragua	16 480.90	-	16 450.00	-	-	-	-	32 930.90	-
Panama	20 266.00	-	17 898.00	-	-	5 183.00	-	32 981.00	-

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1990	Adjustments to prior years' pledges	Pledges and adjustments for 1990 and 1991	Pledges for future years	Collections in prior years for 1990-1991 and future years	Collections in 1990-1991 for 1991 and prior years	Collections in 1990-1991 for future years	Unpaid pledges for 1991 and prior years	Unpaid pledges for future years
Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme (concluded)									
Saint Kitts and Nevis	3 819.34	-	5 000.00	-	-	-	-	8 819.34	-
Saint Lucia	-	-	15 000.00	-	-	15 000.00	-	-	-
Saint Vincent and the Grenadines	15 000.00	-	15 000.00	-	-	-	-	30 000.00	-
Suriname	41 122.00	-	16 450.00	-	-	-	-	57 572.00	-
Trinidad and Tobago	26 360.67	-	19 347.00	-	-	34 743.67	-	10 964.00	-
Turks and Caicos Islands	4 500.00	-	9 000.00	-	-	-	-	13 500.00	-
United States of America	-	-	232 628.00	-	-	232 628.00	-	-	-
Venezuela	11 849.18	-	230 000.00	-	-	241 849.18	2 648.49	-	(2 648.49)
EEC	-	-	400 000.00	-	-	-	-	400 000.00	-
Subtotal	810 610.91	53 941.00	1 781 843.52	-	6 438.24	1 396 514.42	2 648.49	1 243 442.77	(2 648.49)
Trust Fund for the Protection and Development of the Marine Environment and the Coastal Areas of the West and Central Africa Region									
Angola	-	-	74 400.00	-	55 800.00	-	-	18 600.00	-
Benin	74 400.00	-	74 400.00	-	-	-	-	148 800.00	-
Cameroon	130 200.00	-	74 400.00	-	-	-	-	204 600.00	-
Cape Verde	130 200.00	-	74 400.00	-	-	-	-	204 600.00	-
Congo	98 224.58	-	74 400.00	-	-	-	-	172 624.58	-
Côte d'Ivoire	41 327.49	-	123 200.00	-	-	40 000.00	-	124 527.49	-
Equatorial Guinea	130 200.00	-	74 400.00	-	-	-	-	204 600.00	-
Gabon	98 108.25	-	98 800.00	-	-	182 673.34	-	14 234.91	-
Gambia	114 790.42	-	74 400.00	-	-	-	-	189 190.42	-
Ghana	152 881.87	-	123 200.00	-	-	-	-	276 081.87	-
Guinea	130 200.00	-	74 400.00	-	-	-	-	204 600.00	-
Guinea-Bissau	130 200.00	-	74 400.00	-	-	-	-	204 600.00	-
Liberia	97 200.00	-	74 400.00	-	-	-	-	171 600.00	-
Mauritania	130 200.00	-	74 400.00	-	-	-	-	204 600.00	-
Nigeria	642 364.08	-	440 200.00	-	-	-	-	1 082 564.08	-
Sao Tome and Principe	37 200.00	-	74 400.00	-	-	-	-	111 600.00	-
Senegal	1 773.30	-	74 400.00	-	-	-	-	76 173.30	-
Sierra Leone	130 200.00	-	74 400.00	-	-	-	-	204 600.00	-
Togo	3 339.67	-	74 400.00	-	-	2 344.30	-	75 395.37	-
Zaire	172 900.00	-	98 800.00	-	-	-	-	271 700.00	-
Subtotal	2 445 909.66	-	2 000 200.00	-	55 800.00	225 017.64	-	4 165 292.02	-

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1990	Adjustments to prior years' pledges	Pledges and adjustments for 1990 and 1991	Pledges for future years	Collections in prior years for 1990-1991 and future years	Collections in 1990-1991 for 1991 and prior years	Collections in 1990-1991 for future years	Unpaid pledges for 1991 and prior years	Unpaid pledges for future years
Regional Trust Fund for the East African Region									
Comoros	27 200.00	-	27 200.00	-	-	-	-	54 400.00	-
France	78 000.00	-	140 500.00	-	-	218 500.00	-	-	-
Kenya	81 602.00	-	81 602.00	-	-	-	-	163 204.00	-
Madagascar	40 801.00	-	40 801.00	-	-	35 330.01	-	46 271.99	-
Mauritius	54 401.00	-	54 401.00	-	-	-	-	108 802.00	-
Mozambique	81 602.00	-	81 602.00	-	-	-	-	163 204.00	-
Seychelles	-	-	27 200.00	-	-	-	-	27 200.00	-
Somalia	-	-	27 200.00	-	-	-	-	27 200.00	-
United Republic of Tanzania	81 602.00	-	81 602.00	-	-	-	-	163 204.00	-
Subtotal	445 208.00	-	562 108.00	-	-	253 830.01	-	753 485.99	-
Trust Fund for the Regional Environmental Training Network in Latin America and the Caribbean									
Argentina	-	-	40 000.00	-	-	-	-	40 000.00	-
Barbados	-	-	5 000.00	-	-	5 000.00	-	-	-
Bolivia	-	-	10 000.00	-	-	5 000.00	-	5 000.00	-
Brazil	-	-	40 000.00	-	-	8 771.93	-	31 228.07	-
Chile	-	-	20 000.00	-	-	6 000.00	-	14 000.00	-
Colombia	-	-	40 000.00	-	-	5 200.00	-	34 800.00	-
Costa Rica	-	-	10 000.00	-	-	2 415.58	-	7 584.42	-
Cuba	-	-	20 000.00	-	-	-	-	20 000.00	-
Dominican Republic	-	-	10 000.00	-	5 000.00	5 000.00	-	-	-
Ecuador	-	-	20 000.00	-	-	15 000.00	-	5 000.00	-
El Salvador	-	-	10 000.00	-	-	-	-	10 000.00	-
Guatemala	-	-	10 000.00	-	-	-	-	10 000.00	-
Honduras	-	-	10 000.00	-	-	-	-	10 000.00	-
Mexico	-	-	40 413.52	-	-	40 413.52	-	-	-
Nicaragua	-	-	10 000.00	-	-	-	-	10 000.00	-
Panama	-	-	20 000.00	-	-	-	-	20 000.00	-
Paraguay	-	-	10 000.00	-	-	-	-	10 000.00	-
Peru	-	-	20 000.00	-	-	-	-	20 000.00	-
Trinidad and Tobago	-	-	5 000.00	-	-	-	-	5 000.00	-
Uruguay	-	-	5 000.00	-	5 000.00	-	-	-	-
Venezuela	-	-	24 000.00	-	-	14 564.68	-	9 435.32	-
Subtotal	-	-	379 413.52	-	10 000.00	107 365.71	-	262 047.81	-

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1990	Adjustments to prior years' pledges	Pledges and adjustments for 1990 and 1991	Pledges for future years	Collections in prior years for 1990-1991 and future years	Collections in 1990-1991 for 1991 and prior years	Collections in 1990-1991 for future years	Unpaid pledges for 1991 and prior years	Unpaid pledges for future years
Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer									
Argentina	-	-	15 806.00	-	-	-	-	15 806.00	-
Australia	-	-	82 506.00	-	-	82 506.00	40 100.00	-	(40 100.00)
Austria	-	-	38 857.00	-	-	38 857.00	7 945.00	-	(7 945.00)
Belarus	-	-	17 407.00	-	-	3 385.00	-	14 022.00	-
Belgium	-	-	61 560.00	-	-	43 613.00	-	17 947.00	-
Brazil	-	-	76 198.00	-	-	-	-	76 198.00	-
Bulgaria	-	-	3 444.00	-	-	-	-	3 444.00	-
Canada	-	-	162 483.00	-	-	112 771.00	-	49 712.00	-
Czechoslovakia	-	-	17 318.00	-	-	17 318.00	-	-	-
Denmark	-	-	36 330.00	-	-	15 077.00	-	21 253.00	-
Finland	-	-	26 747.00	-	-	26 747.00	-	-	-
France	-	-	328 505.00	-	-	328 505.00	-	-	-
Germany	-	-	491 998.58	-	-	336 287.00	-	155 711.58	-
Greece	-	-	20 944.00	-	-	20 944.00	-	-	-
Hungary	-	-	11 099.00	-	5 280.00	5 819.00	-	-	-
Iran (Islamic Republic of)	-	-	16 525.00	-	-	-	-	16 525.00	-
Ireland	-	-	9 340.00	-	-	11 450.00	2 113.00	(2 110.00)	(2 113.00)
Italy	-	-	209 670.00	-	-	209 670.00	43 582.00	-	(43 582.00)
Japan	-	-	597 976.00	-	-	597 976.00	-	-	-
Libyan Arab Jamahiriya	-	-	9 186.00	-	-	-	-	9 186.00	-
Liechtenstein	-	-	1 000.00	-	-	1 000.00	-	-	-
Malaysia	-	-	5 802.00	-	-	5 802.00	-	-	-
Maldives	-	-	3 000.00	-	-	3 000.00	-	-	-
Malta	-	-	9 988.00	-	-	9 988.00	-	-	-
Mexico	-	-	49 450.00	-	-	35 543.15	-	13 906.85	-
Netherlands	-	-	86 792.00	-	-	86 792.00	18 054.00	-	(18 054.00)
New Zealand	-	-	12 615.00	-	-	12 615.00	5 631.00	-	(5 631.00)
Nigeria	-	-	10 594.00	-	-	-	-	10 594.00	-
Norway	-	-	29 011.00	-	-	37 992.00	-	(8 981.00)	-
Poland	-	-	18 372.00	-	-	5 406.00	-	12 966.00	-
Portugal	-	-	9 340.00	-	-	9 340.00	-	-	-
Singapore	-	-	5 802.00	-	-	5 802.00	-	-	-
South Africa	-	-	23 714.00	-	-	23 714.00	-	-	-
Spain	-	-	102 439.00	-	-	102 439.00	-	-	-
Sweden	-	-	63 582.00	-	-	62 202.00	-	1 380.00	-
Switzerland	-	-	56 769.00	-	-	56 769.00	-	-	-
Thailand	-	-	5 297.00	-	-	5 297.00	-	-	-
Ukraine	-	-	65 604.00	-	-	12 821.00	-	52 783.00	-
Union of Soviet Socialist Republics	-	-	525 054.00	-	-	102 465.00	-	422 589.00	-
United Arab Emirates	-	-	10 088.00	-	-	-	-	10 088.00	-
United Kingdom of Great Britain and Northern Ireland	-	-	255 340.00	-	-	255 340.00	-	-	-

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1990	Adjustments to prior years' pledges	Pledges and adjustments for 1990 and 1991	Pledges for future years	Collections in prior years for 1990-1991 and future years	Collections in 1990-1991 for 1991 and prior years	Collections in 1990-1991 for future years	Unpaid pledges for 1991 and prior years	Unpaid pledges for future years
Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer (concluded)									
United States of America	-	-	1 213 259.00	-	-	740 750.00	-	472 509.00	-
Venezuela	-	-	30 022.00	-	-	30 022.00	7 110.00	-	(7 110.00)
Yugoslavia	-	-	9 053.00	-	-	-	-	9 053.00	-
EEC	-	-	121 326.00	-	-	121 326.00	19 678.00	-	(19 678.00)
Subtotal	-	-	4 957 212.58	-	5 280.00	3 577 350.15	144 213.00	1 374 582.43	(144 213.00)
Trust Fund for the Vienna Convention on the Protection of the Ozone Layer									
Argentina	-	-	5 193.00	-	-	-	-	5 193.00	-
Australia	-	-	13 909.00	-	5 229.00	8 680.00	-	-	-
Austria	-	-	6 556.00	-	-	6 556.00	-	-	-
Belarus	-	-	2 923.00	-	-	1 099.00	-	1 824.00	-
Belgium	-	-	10 365.00	-	-	3 897.00	-	6 468.00	-
Brazil	-	-	10 615.00	-	-	-	-	10 615.00	-
Bulgaria	-	-	726.00	-	-	-	-	726.00	-
Canada	-	-	27 375.00	-	-	27 375.00	-	-	-
China	-	-	6 036.00	-	-	6 036.00	-	-	-
Colombia	-	-	891.00	-	-	-	-	891.00	-
Czechoslovakia	-	-	3 649.00	-	-	3 649.00	-	-	-
Denmark	-	-	6 113.00	-	-	6 113.00	-	-	-
Finland	-	-	4 519.00	-	-	4 519.00	-	-	-
France	-	-	55 370.00	-	-	20 816.00	-	34 554.00	-
Germany	-	-	75 845.00	-	71 582.00	4 263.00	-	-	-
Greece	-	-	3 543.00	-	-	3 543.00	-	-	-
Hungary	-	-	1 860.00	-	699.00	1 161.00	-	-	-
India	-	-	1 108.00	-	-	-	-	1 108.00	-
Iran (Islamic Republic of)	-	-	3 815.00	-	-	-	-	3 815.00	-
Ireland	-	-	1 595.00	-	-	1 595.00	640.00	-	(640.00)
Italy	-	-	35 348.00	-	-	13 289.00	-	22 059.00	-
Japan	-	-	100 819.00	-	-	100 819.00	-	-	-
Libyan Arab Jamahiriya	-	-	1 781.00	-	-	-	-	1 781.00	-
Liechtenstein	-	-	1 000.00	-	-	1 000.00	-	-	-
Malaysia	-	-	841.00	-	-	841.00	-	-	-
Mexico	-	-	8 328.00	-	-	8 328.00	200.35	-	(200.35)
Netherlands	-	-	14 618.00	-	-	14 618.00	-	-	-
New Zealand	-	-	2 126.00	-	-	2 126.00	1 660.00	-	(1 660.00)
Nigeria	-	-	1 772.00	-	-	-	-	1 772.00	-
Norway	-	-	4 873.00	-	-	4 873.00	-	-	-

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1990	Adjustments to prior years' pledges	Pledges and adjustments for 1990 and 1991	Pledges for future years	Collections in prior years for 1990-1991 and future years	Collections in 1990-1991 for 1991 and prior years	Collections in 1990-1991 for future years	Unpaid pledges for 1991 and prior years	Unpaid pledges for future years
Trust Fund for the Vienna Convention on the Protection of the Ozone Layer (concluded)									
Poland	-	-	3 926.00	-	-	2 490.00	-	1 436.00	-
Portugal	-	-	1 595.00	-	-	1 259.00	-	336.00	-
Singapore	-	-	974.00	-	-	974.00	-	-	-
South Africa	-	-	3 780.00	-	-	3 780.00	-	-	-
Spain	-	-	17 276.00	-	-	-	-	17 276.00	-
Sweden	-	-	10 720.00	-	-	10 720.00	-	-	-
Switzerland	-	-	9 568.00	-	3 597.00	5 971.00	-	-	-
Thailand	-	-	764.00	-	-	764.00	-	-	-
Ukraine	-	-	11 074.00	-	-	4 163.00	-	6 911.00	-
Union of Soviet Socialist Republics	-	-	88 504.00	-	-	33 273.00	-	55 231.00	-
United Arab Emirates	-	-	1 452.00	-	-	-	-	1 452.00	-
United Kingdom of Great Britain and Northern Ireland	-	-	43 056.00	-	-	43 056.00	-	-	-
United States of America	-	-	197 500.00	-	60 000.00	123 250.00	-	14 250.00	-
Venezuela	-	-	5 048.63	-	2 054.63	2 994.00	4 528.82	-	(4 528.82)
Yugoslavia	-	-	3 253.00	-	-	-	-	3 253.00	-
EEC	-	-	19 750.00	-	-	19 750.00	-	-	-
Subtotal	-	-	831 752.63	-	143 1 1.63	497 640.00	7 029.17	190 951.00	(7 029.17)
Trust Fund for the Interim Multilateral Fund Under the Montreal Protocol									
Australia	-	-	985 407.00	-	-	1 385 257.00	-	(399 850.00)	-
Austria	-	-	464 458.42	-	-	464 458.42	-	-	-
Bahrain	-	-	12 553.00	-	-	-	-	12 553.00	-
Belarus	-	-	207 124.00	-	-	-	-	207 124.00	-
Belgium	-	-	734 348.00	-	-	-	-	734 348.00	-
Canada	-	-	1 939 432.00	-	-	1 939 432.00	-	-	-
Denmark	-	-	433 077.00	-	-	433 077.00	-	-	-
Finland	-	-	320 100.00	-	-	320 100.00	-	-	-
France	-	-	3 922 799.00	-	-	-	-	3 922 799.00	-
Germany	-	-	5 874 784.00	-	-	5 874 784.00	-	-	-
Greece	-	-	251 059.00	-	-	2 118.00	-	248 941.00	-
Hungary	-	-	131 806.00	-	-	-	-	131 806.00	-
Iceland	-	-	18 829.00	-	-	18 829.00	-	-	-
Ireland	-	-	112 977.00	-	-	-	-	112 977.00	-
Italy	-	-	2 504 315.00	-	-	-	-	2 504 315.00	-
Japan	-	-	7 142 633.00	-	-	-	-	7 142 633.00	-

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1990	Adjustments to prior years' pledges	Pledges and adjustments for 1990 and 1991	Pledges for future years	Collections in prior years for 1990-1991 and future years	Collections in 1990-1991 for 1991 and prior years	Collections in 1990-1991 for future years	Unpaid pledges for 1991 and prior years	Unpaid pledges for future years
Trust Fund for the Interim Multilateral Fund Under the Montreal Protocol (concluded)									
Liechtenstein	-	-	6 276.00	-	-	6 276.00	-	-	-
Luxembourg	-	-	37 659.00	-	-	37 659.00	-	-	-
Malta	-	-	6 276.00	-	-	6 264.00	-	12.00	-
Netherlands	-	-	1 035 619.00	-	-	1 035 619.00	-	-	-
New Zealand	-	-	150 635.00	-	-	150 635.00	-	-	-
Norway	-	-	345 206.00	-	-	345 206.00	464 866.00	-	(464 866.00)
Portugal	-	-	112 977.00	-	-	-	-	112 977.00	-
Singapore	-	-	69 041.00	-	-	-	-	69 041.00	-
South Africa	-	-	282 442.00	-	-	-	-	282 442.00	-
Spain	-	-	1 223 913.00	-	-	1 223 913.00	-	-	-
Sweden	-	-	759 454.00	-	-	759 454.00	-	-	-
Switzerland	-	-	677 860.00	-	-	677 860.00	-	-	-
Ukraine	-	-	784 560.00	-	-	-	-	784 560.00	-
Union of Soviet Socialist Republics	-	-	6 270 202.00	-	-	-	-	6 270 202.00	-
United Arab Emirates	-	-	119 253.00	-	-	-	-	119 253.00	-
United Kingdom of Great Britain and Northern Ireland	-	-	3 050 369.00	-	-	-	-	3 050 369.00	-
United States of America	-	-	13 333 333.00	-	-	11 822 080.50	-	1 511 252.50	-
Subtotal	-	-	53 320 776.42	-	-	26 503 021.92	464 866.00	26 817 754.50	(464 866.00)
Trust Fund for the Convention on the Conservation of Migratory Species of Wild Animals									
Argentina	-	-	-	9 893.00	-	-	-	-	9 893.00
Australia	-	-	13 246.00	23 516.00	-	-	-	13 246.00	23 516.00
Belgium	-	-	34 018.00	17 524.00	-	34 018.00	-	-	17 524.00
Benin	450.00	-	426.00	170.00	-	-	-	876.00	170.00
Burkina Faso	-	-	426.00	170.00	-	426.00	-	-	170.00
Cameroon	450.00	-	426.00	170.00	-	-	-	876.00	170.00
Chile	920.00	-	2 987.00	1 187.00	-	2 034.00	-	1 873.00	1 187.00
Denmark	-	-	30 723.00	10 345.00	-	30 723.00	-	-	10 345.00
Egypt	2 381.00	-	2 986.00	1 017.00	-	-	-	5 367.00	1 017.00
Finland	-	-	21 762.00	7 631.00	-	21 762.00	-	-	7 631.00
France	-	-	216 955.00	93 727.00	-	-	-	216 955.00	93 727.00
Germany	-	-	243 730.00	140 364.00	-	243 730.00	-	-	140 364.00
Ghana	225.00	-	426.00	170.00	-	651.00	-	-	170.00
Hungary	3 050.00	-	9 388.00	3 166.00	-	9 388.00	-	3 050.00	3 166.00
India	4 631.00	-	14 936.00	5 540.00	-	19 837.00	-	(270.00)	5 540.00

SCHEDULE 3.1 (concluded)

Countries	Unpaid pledges as at 1 January 1990	Adjustments to prior years' pledges	Pledges and adjustments for 1990 and 1991	Pledges for future years	Collections in prior years for 1990-1991 and future years	Collections in 1990-1991 for 1991 and prior years	Collections in 1990-1991 for future years	Unpaid pledges for 1991 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on the Conservation of Migratory Species of Wild Animals (concluded)									
Ireland	-	-	7 681.00	2 713.00	-	7 681.00	-	-	2 713.00
Israel	7 485.00	-	9 388.00	3 166.00	-	-	-	16 873.00	3 166.00
Italy	128 939.00	-	161 723.00	59 809.00	-	128 939.00	-	161 723.00	59 809.00
Luxembourg	242.00	-	2 134.00	904.00	-	2 376.00	-	-	904.00
Mali	150.00	-	426.00	170.00	-	343.37	-	232.63	170.00
Netherlands	-	-	74 247.00	24 703.00	-	74 247.00	-	-	24 703.00
Niger	150.00	-	426.00	170.00	-	-	-	576.00	170.00
Nigeria	-	-	8 107.00	2 966.00	-	3 024.00	-	5 083.00	2 966.00
Norway	-	-	23 042.00	8 253.00	-	23 042.00	-	-	8 253.00
Pakistan	-	-	2 560.00	904.00	959.00	2 559.99	-	(958.99)	904.00
Panama	175.00	-	858.00	283.00	-	992.00	-	41.00	283.00
Portugal	1 248.00	-	7 681.00	2 713.00	-	6 559.00	-	2 370.00	2 713.00
Saudi Arabia	-	-	22 731.00	15 263.00	-	-	-	22 731.00	15 263.00
Senegal	208.00	-	426.00	170.00	-	-	-	634.00	170.00
Somalia	450.00	-	426.00	170.00	-	-	-	876.00	170.00
South Africa	-	-	1 003.00	6 727.00	-	-	-	1 003.00	6 727.00
Spain	-	-	86 622.00	29 226.00	-	86 622.00	-	-	29 226.00
Sri Lanka	-	-	320.00	170.00	-	320.00	-	-	170.00
Sweden	-	-	53 338.00	18 146.00	-	53 338.00	-	-	18 146.00
Tunisia	-	-	1 283.00	452.00	-	1 128.86	-	154.14	452.00
United Kingdom of Great Britain and Northern Ireland	-	-	207 381.00	72 867.00	-	207 381.00	-	-	72 867.00
Uruguay	-	-	1 308.00	565.00	-	-	-	1 308.00	565.00
Zaire	-	-	320.00	170.00	-	320.00	-	-	170.00
EEC	-	-	22 000.00	11 000.00	-	22 000.00	-	-	11 000.00
Subtotal	151 154.00	-	1 287 866.00	576 270.00	959.00	983 442.22	-	454 618.78	576 270.00
Grand total	7 820 793.68	29 792.78	79 292 878.67	4 426 270.00	223 462.05	45 434 320.18	621 280.60	41 485 682.90	3 804 989.40

STATEMENT IV.1

UNEP TECHNICAL COOPERATION TRUST FUNDS

7. Combined statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	Andean ecosystem (Germany)	Material management (Sweden)	Clearing house mechanism (Norway)	Consultancies to developing countries (Finland)	Financing of Professional officers*	Environmental health hazards (Germany)	Environmental awareness and machinery (Germany)	Vienna Convention and Montreal Protocol (Finland)	GRID Centre in Arendal (Norway)	Implementation of Montreal Protocol (Sweden)	Establishment of account for Infoterra (USA)	Environmental damage - Kuwait and Iraq conflict	Global Environmental Facility	Implementation of Interim Multilateral Fund by UNEP	International Environmental Technology Centre (Japan)	Total 1990-1991	Total 1988-1989
Income																	
Income from pledged contributions	370 830	879 479	-	1 168 615	769 904	-	168 016	2 176 030	1 298 151	665 582	183 269	2 741 730	1 000 000	1 676 970	800 000	13 898 539	1 461 199
Interest income	47 689	93 873	-	86 918	83 416	7 041	29 475	282 403	-	14 242	7 162	47 572	3 224	24 172	-	727 197	281 329
Miscellaneous income	-	-	-	-	-	(857)	-	-	-	-	-	-	-	-	-	(857)	228
Gain on exchange	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
Total income	418 519	973 352	-	1 255 533	853 320	6 184	197 511	2 458 442	1 298 151	679 824	190 425	2 789 302	1 003 224	1 701 092	800 000	14 624 879	1 742 753
Expenditure																	
Staff and other personnel costs	124 431	17 775	-	10 476	836 956	-	-	7 246	315 450	131 704	-	2 211	86 570	5 196	-	1 541 865	726 851
Consultants	5 800	105 460	-	87 188	-	692	134 642	67 883	74 555	47 406	-	189 060	22 350	58 648	-	788 614	229 323
Travel	3 864	11 184	-	18 116	9 367	(77)	13 495	-	86 045	30 061	6 838	50 604	18 119	20 085	-	267 651	57 936
Contractual services	3 000	131 413	-	107 899	-	-	24 000	148 018	92 867	96 319	-	1 932 610	-	366 853	-	2 912 979	316 073
Meetings and conferences	31 004	93 120	-	236 291	-	(17 177)	5 385	128 085	-	-	11 144	-	-	176 876	-	864 728	154 485
Acquisitions	24 137	8 295	-	5 933	-	-	-	-	292 817	4 505	17 343	4 500	-	32 299	-	389 829	54 492
Rentals	-	-	-	3 449	-	-	-	-	109 716	-	-	-	-	-	-	113 165	10 804
Operating expenses	14 164	7 866	-	600	-	-	-	13 991	66 079	1 261	3 935	-	-	2 906	-	130 782	10 488
Reporting costs	4 375	5 335	-	13 000	-	(565)	-	60 415	10 148	-	-	-	-	8 480	-	100 248	15 914
UNEP participation costs	33 380	165	-	83 000	-	-	-	-	35 192	-	-	-	-	-	-	131 747	120 378
Sundry	21 057	7 387	-	140	-	(957)	110	20 569	58 271	18 680	-	6 413	10 000	5 002	-	158 419	42 639
Hospitality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 000
Loss on exchange	5 447	-	-	10	21	-	-	-	52 098	-	-	-	-	-	-	57 576	23 475
Programme support costs (statement V.1)	35 779	48 776	-	33 984	102 500	(2 356)	23 088	90 509	140 815	42 892	5 104	284 089	-	88 965	-	913 145	245 900
Total expenditure	316 448	437 466	-	643 105	948 834	20 480	200 689	786 735	1 276 103	372 828	44 364	2 469 387	148 959	773 310	-	8 392 948	2 210 887
Excess of income over expenditure	102 071	540 886	-	612 428	(95 514)	26 664	(3 178)	1 671 707	22 048	306 996	146 061	319 915	854 265	927 782	800 000	6 231 931	(468 134)

STATEMENT IV.1 (concluded)

II. Combined statement of assets and liabilities as at 31 December 1991

(United States dollars)

	Andean ecosystem (Germany)	Material Management (Sweden)	Clearing house mechanism (Norway)	Consultancies to developing countries (Finland)	Financing of Professional officers*	Environmental health hazards (Germany)	Environmental awareness and machinery (Germany)	Vienna Convention and Montreal Protocol (Finland)	GRID Centre in Arendal (Norway)	Implementation of Montreal Protocol (Sweden)	Establishment of account for Infoterra (USA)	Environmental damage - Kuwait and Iraq conflict	Global Environmental Facility	Implementation of Interim Multilateral Fund by UNEP	International Environmental Technology Centre (Japan)	Total 1991	Total 1990
Assets																	
Cash at banks (schedule 2.1)	520 454	400 785	7 022	991 614	560 901	38 380	144 045	1 742 172	103 548	466 001	164 705	632 981	1 081 882	1 496 371	800 000	8 382 421	3 779 748
Pledges unpaid	-	438 778	-	-	-	-	-	-	-	-	-	70 978	-	-	-	510 718	-
Accounts receivable	10 224	106	-	3 163	15 283	-	1 716	7 447	-	1 066	83	563	-	58	-	39 047	19 619
Accrued interest	687	1 785	-	3 277	1 489	68	464	5 146	-	291	495	3 071	1 332	4 772	-	20 698	21 632
Deferred charges (note 5)	-	-	-	-	23 791	-	-	-	-	-	-	-	-	-	-	23 791	10 100
Advances to supporting organizations	-	-	-	-	-	-	-	-	91 871	-	-	-	-	-	-	91 871	72 634
Total assets	531 365	841 335	7 022	998 144	618 474	38 449	146 224	1 754 485	195 419	467 278	165 222	706 604	1 083 224	1 701 151	800 000	10 068 596	3 853 773
Liabilities																	
Accounts payable	17 715	14 637	-	18 950	42 014	15	3 397	7 111	147 148	11 685	748	8 468	-	89 059	-	353 488	68 927
Deferred contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 237 260
Unliquidated obligations	6 970	199 646	-	199 156	39 586	-	34 401	5 708	7 498	112 444	18 158	292 714	584	162 379	-	1 265 242	761 311
Due to Fund of UNEP (note 4)	22 388	67 774	-	66 144	285 826	-	17 440	58 913	37 188	36 153	355	85 883	148 375	121 867	-	1 067 554	192 806
Advances by supporting organizations	28 439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28 439	-
Total liabilities	75 434	282 062	-	281 242	273 426	15	55 438	71 732	176 834	160 282	19 161	386 689	148 959	773 369	-	2 704 643	2 752 804
Fund balance																	
Balance available 1 January	353 870	118 547	7 022	104 654	401 909	37 770	93 944	12 046	(3 463)	-	-	-	-	-	-	1 101 369	1 569 503
Adjustment to prior years' income	-	-	-	-	30 653	-	-	-	-	-	-	-	-	-	-	30 653	-
Add: Excess of income over expenditure	102 071	540 686	-	612 438	(85 514)	76 660	(3 178)	1 671 787	22 048	306 996	146 061	319 915	854 265	927 782	800 000	6 231 931	(468 134)
Balance available 31 December	455 941	659 233	7 022	717 092	317 048	38 434	90 766	1 683 753	18 585	306 996	146 061	319 915	854 265	927 782	800 000	7 363 953	1 101 369
Total liabilities and Fund balance	531 365	841 335	7 022	998 144	618 474	38 449	146 224	1 754 485	195 419	467 278	165 222	706 604	1 083 224	1 701 151	800 000	10 068 596	3 853 773

* This comprises the following trust funds:

(a) Trust Fund to provide Experts to UNEP Policy Response Options related to Climate Change (Netherlands);

(b) Trust Fund to provide Experts to the UNEP GRID (Global Resources Information Database) (Denmark);

(c) Trust Fund for Financing of Professional Officers (Finland);

(d) Trust Fund to provide Experts to UNEP Ozone Secretariat (United States of America);

(e) Trust Fund for the Provision of a Forestry Officer (United States of America);

(f) Trust Fund for the Financing of Professional Officers (Republic of Korea).

STATEMENT IV.7

OTHER TRUST FUNDS: UNFP JUNIOR PROFESSIONAL OFFICERS PROGRAMME FINANCED BY THE GOVERNMENTS OF AUSTRIA, DENMARK, FRANCE, GERMANY, ITALY, JAPAN, THE NETHERLANDS, NORWAY AND SWEDEN

(United States dollars)

I. Combined statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

	Austria	Denmark	Norway	Germany	Japan	Netherlands	Sweden	France	Italy	Total 1990-1991	Total 1988-1989
Income											
Contributions from Governments	148 180	122 329	109 563	229 050	434 697	326 026	293 394	70 796	149 990	1 884 025	1 556 669
Interest income	9 571	6 238	20 088	32 301	51 029	21 182	22 595	1 788	9 965	174 757	142 599
Miscellaneous income	-	-	-	-	-	212	-	-	-	212	652
Gain on exchange	-	-	-	-	-	-	-	-	-	-	165
Total, income	157 751	128 567	129 651	261 351	485 726	347 420	315 989	72 584	159 955	2 058 994	1 700 085
Expenditure											
Staff and other personnel costs	129 786	105 290	153 224	212 003	425 624	246 909	271 012	54 499	82 640	1 680 987	1 271 525
Travel	-	3 634	4 804	4 424	3 088	13 509	8 353	6 072	-	43 884	46 742
Programme support costs (statement V.1)	15 574	13 071	18 963	25 971	51 445	31 250	33 524	7 268	9 917	206 983	158 192
Total, expenditure	145 360	121 995	176 991	242 398	480 157	291 668	312 889	67 839	92 557	1 931 854	1 476 459
Excess of income over expenditure	12 391	6 572	(47 340)	18 953	5 569	55 752	3 100	4 745	67 398	127 140	223 626

II. Combined statement of assets and liabilities as at 31 December 1991

	Austria	Denmark	Norway	Germany	Japan	Netherlands	Sweden	France	Italy	Total 1991	Total 1989
Assets											
Cash at banks (schedule 2.1)	181 204	132	75 580	121 634	240 960	213 965	153 070	74 585	75 256	1 136 386	1 275 536
Accrued interest	182	2	221	448	799	417	496	2	294	2 861	6 654
Accounts receivable	1 168	1 219	844	4 907	4 074	6 584	1 073	-	2 231	22 100	19 446
Due from Fund of UNFP (note 7)	-	-	-	774	-	-	-	-	-	774	3 350
Total, assets	182 554	1 353	76 645	127 763	245 833	220 966	154 639	74 587	77 781	1 162 121	1 304 986
Liabilities											
Accounts payable	6 576	3 152	9 028	860	9 714	3 027	580	277	54	32 277	28 289
Due to Fund of UNFP (note 6)	33 748	2 298	31 943	-	11 236	5 812	2 072	-	9 223	96 332	33 183
Deferred contributions	130 839	-	-	-	-	63 338	-	69 565	-	263 742	561 654
Unliquidated obligations	-	-	789	-	18 053	8 909	8 040	-	1 106	36 917	44 641
Total, liabilities	170 163	5 450	41 760	860	39 003	81 086	10 712	69 842	10 383	429 268	667 767

STATEMENT IV.2 (concluded)

	Austria	Denmark	Norway	Germany	Japan	Netherlands	Sweden	France	Italy	Total 1991	Total 1989
Fund balance											
Balance available 1 January	-	(10 234)	82 228	108 105	201 261	84 128	140 827	-	-	606 312*	413 593
Add: Excess of income over expenditure	12 391	6 572	(47 340)	18 953	5 660	55 752	3 100	4 745	67 398	127 140	223 626
Adjustment of prior years' accounts	-	(435)	-	(164)	-	-	-	-	-	(500)	-
Balance available 31 December	12 391	(4 097)	34 888	126 894	206 830	139 880	143 927	4 745	67 398	732 853	637 219
Total, liabilities and Fund balance	182 554	1 353	76 645	127 763	245 833	220 966	154 639	74 587	77 781	1 162 121	1 304 986

* This excludes the 31 December 1989 Fund balance of $30,907 in respect of the Junior Professional Officers programme financed by the Government of Finland. This now forms part of the Technical Cooperation Trust Fund for the financing of Professional Officers funded by the same Government.

STATEMENT IV.3

OTHER TRUST FUNDS: INTERNATIONAL PRIZES IN THE FIELD OF THE ENVIRONMENT

(United States dollars)

I. Statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

	1990-1991	1988-1989
Income		
Income from pledged contributions	495 000	-
Interest income	198 992	251 391
Total, income	693 992	251 391
Expenditure		
Consultants	19 101	-
Administrative support personnel	1 452	-
Travel	17 897	5 805
Meetings and conferences	62 458	65 235
Contractual services	104 734	-
Operating expenses	2 970	-
Reporting costs	-	-
Sundry	7 013	6 409
Hospitality	13 539	2 141
Programme support costs (statement V.1)	29 791	10 347
Prize award	400 000	100 000
Total, expenditure	658 955	189 937
Excess of income over expenditure	35 037	61 454

II. Statement of assets and liabilities as at 31 December 1991

	1991	1989
Assets		
Cash at bank (schedule 2.1)	1 277 009	1 258 735
Accrued interest	14 122	12 839
Accounts receivable	28 612	1 003
Total, assets	1 319 743	1 272 577

STATEMENT IV.3 (concluded)

	1991	1989
Liabilities		
Accounts payable	1 601	-
Unliquidated obligations	7 988	2 720
Due to Fund of UNEP (note 6)	5 260	-
Total, liabilities	14 849	2 720
Fund balance		
Balance available 1 January	1 269 857	1 208 403
Add: Savings effected in liquidation of prior years' obligations	-	-
Excess of income over expenditure	35 037	61 454
Balance available 31 December	1 304 894	1 269 857
Total, liabilities and Fund balance	1 319 743	1 272 577

STATEMENT V.1

SPECIAL ACCOUNT FOR PROGRAMME SUPPORT COSTS

(United States dollars)

I. Statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

	1990-1991	1988-1989
Income		
Interest income	394 206	237 868
Programme support costs: UNEP general trust funds (statement III)	2 365 933	1 550 972
Programme support costs: UNEP technical cooperation trust funds (statement IV.1)	935 145	245 909
Programme support costs: UNEP Junior Professional Officers Programme (statement IV.2)	206 983	158 192
Programme support costs: international prizes in the field of the environment (statement IV.3)	29 791	10 347
Programme support costs: special account for the Plan of Action to Combat Desertification (statement V.2)	38 828	-
Programme support costs: counterpart contributions (statement VI.1)	61 113	-
Miscellaneous income	-	8 312
Total, income	4 031 999	2 211 600
Expenditure		
Established posts	1 131 160	845 577
General temporary assistance	180 664	51 260
Overtime and night differential	20 777	627
Staff and other personnel costs	583 617	353 569
Travel	72 635	38 420
Contractual services	75 000	-
Operating expenses	96 463	2 677
Supplies and materials	-	-
Acquisitions	149 752	-
Fellowships, grants and contributions	183 986	67 376
Total, expenditure	2 494 054	1 359 506
Excess of income over expenditure	1 537 945	852 094

STATEMENT V.1 (concluded)

II. Statement of assets and liabilities as at 31 December 1991

	1991	1989
Assets		
Cash at banks (schedule 2.1)	3 330 803	2 027 455
Accrued interest	11 257	13 115
Accounts receivable	1 000 022	278 637
Total, assets	4 342 082	2 319 207
Liabilities		
Accounts payable	277 952	58 187
Unliquidated obligations	235 649	11 240
Due to Fund of UNEP (note 6)	105 979	75 462
Total, liabilities	619 580	144 889
Fund balance		
Balance available 1 January	2 174 318	1 287 937
Add: Excess of income over expenditure	1 537 945	852 094
Savings effected in liquidating prior years' obligations	10 239	34 287
Balance available 31 December	3 722 502	2 174 318
Total, liabilities and Fund balance	4 342 082	2 319 207

STATEMENT V.2

SPECIAL ACCOUNT FOR THE PLAN OF ACTION TO COMBAT DESERTIFICATION

(United States dollars)

I. Statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

	1990-1991	1988-1989
Income		
Income from pledged contributions	-	11 000
Interest income	43 434	42 944
Total, income	43 434	53 944
Expenditure		
Staff and other personnel costs	100 372	-
Consultants	59 213	-
Administrative support personnel	1 639	-
Contractual services	43 084	-
Meetings and conferences	91 211	-
Sundry	3 093	-
Hospitality	67	-
Programme support costs (statement V.1)	38 828	-
Total, expenditure	337 507	-
Excess of income over expenditure	(294 073)	53 944

II. Statement of assets and liabilities as at 31 December 1991

	1991	1989
Assets		
Cash at banks (schedule 2.1)	176 140	287 249
Pledged contributions unpaid	10 000	10 000
Accrued interest	609	1 824
Accounts receivable	865	-
Total, assets	187 614	299 073
Liabilities		
Accounts payable	18 482	-
Unliquidated obligations	27 612	-
Due to United Nations funds and inter-fund accounts (note 6)	131 520	-
Total, liabilities	177 614	-
Fund balance		
Balance available 1 January	299 073	245 129
Adjustment to prior years' income	5 000	-
Add: Excess of income over expenditure	(294 073)	53 944
Balance available 31 December	10 000	299 073
Total, liabilities and Fund balance	187 614	299 073

STATEMENT VI.1

COUNTERPART CONTRIBUTIONS

(United States dollars)

I. Statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

	1990-1991	1988-1989
Income		
Income from pledged contributions	11 257 951	7 016 681
Interest income	556 450	390 515
Miscellaneous income	85	63 505
Gain on exchange	1 019	-
Total, income	11 815 505	7 470 701
Expenditure		
Staff and other personnel costs	2 399 363	1 553 735
Consultants	794 266	547 602
Volunteers	10 896	-
Travel	324 083	496 353
Contractual services	1 733 772	1 312 343
Fellowships	(31 992)	157 925
Training	539 012	-
Meetings and conferences	1 392 992	1 095 366
Acquisitions	342 427	649 921
Rentals	188 431	177 222
Operating expenses	196 790	137 375
Reporting costs	180 218	161 850
Sundry	159 113	42 175
Hospitality	5 797	27 753
UNEP participation costs	1 155 443	255 983
Programme support cost (statement V.1)	61 113	-
Loss on exchange	-	51 941
Total, expenditure	9 451 724	6 667 544
Excess of income over expenditure	2 363 781	803 157

II. Statement of assets and liabilities as at 31 December 1991

	1991	1989
Assets		
Cash at banks (schedule 2.1)	13 567 166	2 246 037
Pledged contributions receivable	3 502 218	2 069 044
Accrued interest	18 232	15 996
Accounts receivable	1 891	207 098
Advances to supporting organizations	-	94 637
Total, assets	17 089 507	4 632 812

STATEMENT VI.1 (concluded)

	1991	1989
Liabilities		
Advances by supporting organizations	127 197	165 002
Accounts payable	6 184 711	25 261
Unliquidated obligations	1 179 925	626 551
Deferred contributions	83 000	60 000
Due to Fund of UNEP (note 6)	3 982 582	801 204
Total, liabilities	11 557 415	1 678 018
Fund balance		
Balance available 1 January	2 954 794	2 191 465
Adjustment of prior years' accounts	213 517	(39 828)
Add: Excess of income over expenditure	2 363 781	803 157
Balance available 31 December	5 532 092	2 954 794
Total, liabilities and Fund balance	17 089 507	4 632 812

STATEMENT VI.2

NON-CONVERTIBLE CURRENCY COUNTERPART CONTRIBUTIONS
TO THE MEDITERRANEAN TRUST FUND

(United States dollars)

I. Statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

	1990-1991	1988-1989
Income		
Income from pledged contributions	800 000	800 000
Gain on exchange	8 571	-
Total, income	808 571	800 000
Expenditure		
Staff and other personnel costs	437 775	265 547
Consultants	346	(11 931)
Travel	(15)	(10 523)
Contractual services	(24)	22 051
Meetings and conferences	(766)	28 952
Acquisitions	(9 508)	87 048
Rentals	159 621	135 286
Operating expenses	99 736	127 542
Reporting costs	1 726	48 122
Sundry	165 992	170 173
Hospitality	3 402	11 144
Loss on exchange	-	18 877
Total, expenditure	858 285	892 288
Excess of income over expenditure	(49 714)	(92 288)

II. Statement of assets and liabilities as at 31 December 1991

	1991	1989
Assets		
Cash at banks (schedule 2.2)	1 540	1 385
Accounts receivable	56 248	27 728
Other advances	15 327	-
Due from Fund of UNEP (note 7)	46 486	200 053
Total, assets	119 601	229 166
Liabilities		
Unliquidated obligations	13 940	74 290
Accounts payable	499	-
Total, liabilities	14 439	74 290
Fund balance		
Balance available 1 January	154 876	247 164
Add: Excess of income over expenditure	(49 714)	(92 288)
Balance available 31 December	105 162	154 876
Total, liabilities and Fund balance	119 601	229 166

STATEMENT VI.3

NON-CONVERTIBLE CURRENCY COUNTERPART CONTRIBUTIONS
TO THE CARIBBEAN TRUST FUND

(United States dollars)

I. Statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

	1990-1991	1988-1989
Income		
Income from pledged contributions	94 071	93 329
Total, income	94 071	93 329
Expenditure		
Staff and other personnel costs	110 381	97 508
Loss on exchange	5 727	4 654
Total, expenditure	116 108	102 162
Excess of income over expenditure	(22 037)	(8 833)

II. Statement of assets and liabilities as at 31 December 1991

	1991	1989
Assets		
Cash at banks (schedule 2.2)	1 193	38 875
Pledged contributions unpaid	-	9 428
Accounts receivable	1 450	1 142
Total, assets	2 643	49 445
Liabilities		
Accounts payable	1 214	-
Due to Fund of UNEP (note 6)	2 282	28 261
Total, liabilities	3 496	28 261
Fund balance		
Balance available 1 January	21 184	30 017
Add: Excess of income over expenditure	(22 037)	(8 833)
Balance available 31 December	(853)	21 184
Total, liabilities and Fund balance	2 643	49 445

STATEMENT VII

REVOLVING FUND (INFORMATION)

(United States dollars)

I. Statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

	1990-1991	1988-1989
Income		
Sale of publications and royalties	181 256	96 330
Sale of product lines	18 200	22 034
Other income	-	2 097
Total, income	199 456	120 461
Expenditure		
Publications	158 840	41 477
Product lines	39 555	21 883
Total, expenditure	198 395	63 360
Excess of income over expenditure	1 061	57 101

II. Statement of assets and liabilities as at 31 December 1991

	1991	1989
Assets		
Accounts receivable - publications	33 525	48 685
Accounts receivable - product lines	1 733	1 140
Due from Fund of UNEP (note 7)	159 948	144 480
Total, assets	195 206	194 305
Liabilities		
Total, liabilities	-	-
Fund balance		
Balance available 1 January	194 305	137 335
Add: Excess of income over expenditure	1 061	57 101
Less: Prior years' adjustment	(160)	(131)
Balance available 31 December	195 206	194 305
Total, liabilities and Fund balance	195 206	194 305

NOTES TO THE FINANCIAL STATEMENTS

Note 1. Summary of significant accounting policies

The following are the significant accounting policies of the United Nations and the United Nations Environment Programme:

(a) The accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, including the Financial Rules of the Fund of the United Nations Environment Programme, decisions of the Governing Council of UNEP and administrative issuances, and in conformity with generally accepted accounting principles;

The United Nations and the United Nations Environment Fund follow the International Accounting Standard 1 on the disclosure of accounting policies, as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session;

(b) The financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services;

(c) Fund accounting. The accounts are maintained on a "fund accounting" basis and each fund is maintained as a distinct financial and accounting entity with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature;

(d) The financial period of the Organization is a biennium and consists of two consecutive calendar years;

(e) The income and expenditure and assets and liabilities are recognized on the accrual basis of accounting;

(f) Project expenditures with respect to UNEP projects undertaken by cooperating agencies and supporting organizations are recorded in the UNEP accounts on the basis of actual expenditure of funds reported by them to UNEP. Since 1979, UNEP also recognizes as expenditures the unliquidated obligations of cooperating agencies. The unspent balances of the remittances held by agencies and organizations are recorded as advances in the UNEP accounts;

(g) Translation of currencies. The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the Controller of the United Nations. In respect of such currencies, the financial statements reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements. Differences arising from the conversion of currencies at the United Nations

rate of exchange are accounted for as gain or loss on exchange. In accordance with rule 205.2 of the Financial Rules of the Fund, losses and gains on exchange arising from the payment of voluntary contributions from Governments are recorded as a credit or debit to such contributions. In the event that the application of actual exchange rate at the date of the statements would provide a valuation significantly different from the application of United Nations rates of exchange for the last month of the financial period, a footnote will be presented quantifying the difference;

(h) Contributions. Pledges are recorded as income on the basis of a written commitment by prospective donors to pay monetary contributions at a specified time or times. Pledges received for future years are recorded as deferred income;

(i) Investments. Funds on deposit in interest-bearing bank accounts, certificates of deposit, time deposits and call accounts are shown in the statements of assets and liabilities as cash;

(j) Deferred charges. Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period. For balance sheet statement purposes, only that portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown under deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of entitlement to the education grant, at which time the budgetary account is charged and the advance recovered;

(k) Fixed assets. Furniture, equipment and other non-expendables are not included in the assets of UNEP. Acquisitions are charged against the appropriate budget accounts in the year of purchase;

(l) Contingencies. No provision is made in the Environment Fund for repatriation grant entitlements. Provision to meet contingent liabilities for compensation payments under appendix D to the Staff Rules of the United Nations for personnel financed under trust funds and the Environment Fund is made and is calculated on the basis of 1 per cent of net base pay;

(m) Miscellaneous income:

(i) Refunds of expenditures charged to prior financial periods are credited to miscellaneous income;

(ii) Monies accepted in respect of which no purpose is specified are treated as miscellaneous income;

(iii) Uncashed cheques one year from their date of issuance are credited to miscellaneous income;

(iv) The proceeds from the sale of surplus property are credited to the miscellaneous income of the respective funds;

(n) Trust Funds. The Environment Fund follows the general provisions of the Secretary-General's Bulletin on the establishment and management of trust funds (ST/SGB/188) and also its supporting administrative instructions, document ST/AI/285 and ST/AI/286, although as indicated in paragraph 3 of document ST/SGB/188, that bulletin does not apply to such funds as the Fund of the United Nations Environment Programme, which are subject to the administrative authority of their executive heads.

Note 2. Utilization of non-convertible currencies

Expenditures on Fund programme activities during the biennium 1990-1991 (schedule 1.2) amounting to $74.8 million included expenditures of $7.5 million in non-convertible currencies made up of:

	Equivalent in millions of United States dollars
Expenditures reported by supporting organizations	4.9
Expenditures incurred through cooperating agencies	0.3
Payments to project staff, reimbursable	2.3
Total	7.5

In addition, there were expenditures in non-convertible currencies in connection with programme and programme support staff costs equivalent to $0.3 million. Total use of non-convertible currencies was therefore the equivalent of $7.8 million. The currencies involved were Chinese yuan, Czechoslovak korunys, German Democratic Republic marks, Hungarian forint, and Union of Soviet Socialist Republics roubles.

As at 31 December 1991, the non-convertible currencies cash balance held in banks for account of UNEP amounted to $5.9 million (statement II and schedule 2.2). This followed the devaluation of Russian roubles, which resulted in an exchange loss of $5.77 million and is reflected in statement I.

Note 3. Financial reporting by cooperating agencies and supporting organizations

All supporting organizations (non-governmental organizations and government institutions) and all cooperating agencies, excepting one, engaged in implementing UNEP funded projects reported their expenditures as at 31 December 1991. UNDP was not in a position to report its expenditures in respect of projects financed from the Interim Multilateral Fund on time for inclusion in the financial statements.

Note 4. Accounts payable

The accounts payable balance comprises the following:

	United States dollars
Staff members	366 059
Vendors	531 715
UNDP field offices	22 742
Others	319 617
Total (statement II)	1 240 133

Note 5. Deferred charges

(a) The table below provides an analysis of the amount shown on statement II as deferred charges as at 31 December 1991:

	United States dollars
Education grant advances	145 910
Prepaid expenses	173 926
Advances to finance self-liquidating activities	11 344
Total (statement II)	331 180
Charges in-transit from offices away from Headquarters (statement II)	2 572 045

(b) The deferred charges shown in statements III and IV.I represent the following:

	Education grant advances	Prepaid expenses	Total
	United States dollars		
Statement III	28 015	5 300	33 315
Statement IV.I	23 791	-	23 791
	51 806	5 300	57 106

The portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown for balance sheet purposes only.

Note 6. Inter-fund balances

The following is the breakdown of inter-fund balances as at 31 December 1991 appearing in statement II.

Due from United Nations funds and inter-fund accounts

UNEP general trust funds (statement III)

	United States dollars
Mediterranean	370 172
CITES	136 731
Caribbean	39 365
West and Central African region	67 607
Conservation stamp	40 634
Environmental training network	41 455
Vienna Convention	184 242
Interim Multilateral Fund	525 004
Conservation of migratory species	121 669
Subtotal	1 526 879

UNEP technical cooperation trust funds (statement IV.I)

Andean ecosystem	22 300
Material management	67 774
Consultancies to developing countries	66 156
Financing of Professional Officers	205 826
Interim Multilateral Fund	321 967
Environmental awareness and machinery	17 640
Environmental damage Kuwait-Iraq conflict	85 007
Vienna Convention	58 913
GRID Centre at Arendal (Norway)	27 188
Implementation of Montreal Protocol	36 153
Establishment of account for Infoterra	255
Global environment facility	148 375
Subtotal	1 057 554

	United States dollars
Junior Professional Officers Programme (statement IV.2)	
Austria	33 748
Denmark	2 298
Italy	9 223
Japan	11 236
Netherlands	5 812
Norway	31 943
Sweden	2 072
Subtotal	96 332
Special account for programme support costs (statement V.I)	105 979
International prizes in the field of environment (statement IV.3)	5 260
Counterpart contributions (statement VI.I)	3 982 582
Special account for the Plan of Action to Combat Desertification (statement V.2)	131 520
Non-convertible currency: counterpart contributions - Jamaica (statement VI.3)	2 282
United Nations General Fund	8 164 986
Total (statement II)	15 073 374

Note 7. Due to United Nations funds and inter-fund accounts

	United States dollars
General trust funds (statement III)	
Kuwait Action Plan	6 282
East Asian seas	4 000
East African regional seas	3 929
Montreal Protocol	103 782
Subtotal	117 993

	United States dollars
Junior Professional Officers Programme (statement IV.2)	
Germany	774
Revolving Fund (information) (statement VII)	159 948
Non-convertible currency: counterpart contributions - Drachmas (statement VI.2)	46 486
Total (statement II)	325 201

The inter-fund balances reflect transactions between the Environment Fund, the United Nations General Fund and UNEP general trust funds which are normally settled in the following month.

Note 8. Summary of expenditures by object code for the Fund programme and Fund programme reserve activities for the biennium 1990-1991 ended 31 December 1991:

Object of expenditure	Disbursements	Unliquidated obligations	Total
	(United States dollars)		
Project personnel	15 384 517.64	445 257.83	15 829 775.47
Consultants	6 811 228.36	1 719 447.20	8 530 675.56
Administrative support personnel	7 482 697.21	198 364.09	7 681 061.30
Volunteers	89 473.61	-	89 473.61
Travel	2 590 226.62	319 182.43	2 909 409.05
Subcontracts	12 706 552.64	2 956 871.35	15 663 423.99
Fellowships	891 048.35	155 620.35	1 046 668.70
Meetings and conferences	9 268 566.04	1 449 419.49	10 717 985.53
Expendable equipment	818 229.62	119 369.16	937 598.78
Non-expendable equipment	1 565 348.84	473 200.58	2 038 549.42
Rentals	710 926.98	4 500.00	715 426.98

Object of expenditure	Disbursements	Unliquidated obligations	Total
Operation and maintenance of equipment	1 192 232.70	44 350.38	1 236 583.08
Reporting costs	2 255 249.35	384 057.94	2 639 307.29
Sundry	1 969 773.46	161 729.33	2 131 502.79
Hospitality	73 969.79	-	73 969.79
UNEP participation costs (external projects)	2 109 028.68	398 302.39	2 507 331.07
Total	65 919 069.89	8 829 672.52	74 748 742.41

Note 9. Write-off of losses of cash and receivables

In accordance with financial rule 110.15, and after a full investigation, the writing off of 12 uncollectable receivables amounting total $3,320.82 was approved by the Assistant Executive Director, Office of Fund and Administration under the authority of the Executive Director of the United Nations Environment Programme for the biennium 1990-1991. In each case it was determined in the light of the facts known at the time that (a) the responsibility for the loss could not be fixed and attached to any official of the United Nations Environment Programme, (b) every effort had been made to collect the amount and (c) further collection efforts would be fruitless.

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Litho in United Nations, New York ISSN 0257-0998 34345—August 1992—2,700